

APPENDIX B2 (Continued) - Added Benefit Data - 9/30/2022

City or District	TYP SYS	Disability Benefits Description Y	Death Benefits Description Y	Early Retirement Benefits Description Y	Offer DROP
ALACHUA COUNTY LIBRARY	G	N NONE PROVIDED	Y RET ELIG = ACCR BEN; VESTED & NOT ELIG = LUMP SUM; NON-VESTED = REF W/O INT	Y 55 W/15SC; ACCR BEN REDUCED 5%/YR PRIOR TO 65	No
ALACHUA COUNTY SCHOOL BOARD	ERP	N NONE SPECIFIED	N NONE SPECIFIED	Y AGE 55 W/25SC; RETIRED UNDER FRS	No
ALTAMONTE SPRINGS	G	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/8SC, ACCR BEN (MIN 25% AFC)	Y ILOD = 50% MONTHLY PAY OR, IF VESTED, ACCR BEN; REG = W/6SC, ACCR BEN	Y W/6SC; ACCR BEN REDUCED 5%/YR PRIOR TO NR	No
ALTAMONTE SPRINGS	P	Y ILOD = ACCR BEN (MIN 65% AFC); REG = W/8SC, ACCR BEN (MIN 25% AFC)	Y ILOD = ACCR BEN (MIN 50% SAL); REG = VR W/ VESTING & ACT OR INAC	Y W/6SC; ACCR BEN REDUCED 3%/YR PRIOR TO NR	No
APOPKA	F	Y ILOD = ACCR BEN @ 2.5% (MIN 42% FAE); REG = W/10SC, ACCR BEN @ 2.5%	Y VESTED = 10-YR ACCR BEN (REDUCED IF EARLY); NON-VESTED = REF W/O INT	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD	Yes
APOPKA	G	Y VESTED ACCRUED BENEFIT AT NRD	Y VESTED = 10-YR ACCR BEN (REDUCED IF EARLY); NON-VESTED = REF W/O INT	Y 47 W/10SC; ACCR BEN REDUCED (1/15)/YR FOR 1ST 5 YRS & (1/30)/YR FOR NEXT 5 YRS PRIOR TO NR	Yes
APOPKA	P	Y ILOD = ACCR BEN @ 3.6% (MIN 42% FAE); REG = W/10SC, ACCR BEN @ 3.6%; INTENTIONAL VIOLENCE -> 20SC	Y VESTED = 10-YR ACCR BEN (REDUCED IF EARLY); NON-VESTED = REF W/O INT	Y 40 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD	Yes
ARCADIA	G	N NONE AVAILABLE	Y 50 W/15SC; R.E.A. QUALIFIED PRE-RET SPOUSE BEN	Y AGE 55; ACCR BEN REDUCED ACTUARIALLY	No
ARCADIA	PF	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN	Y NON-VESTED = CONTRIB REF; VESTED = 10-YR ACCR BEN	Y 45 W/6SC; ACCR BEN REDUCED 3%/YR PRIOR TO 55	Yes
ATLANTIC BEACH	G	Y W/5CSC; ACCR BEN	Y W/5SC; ACCR BEN REDUCED AS 100% SURV PENSION	Y 55 W/5SC; ACCR BEN REDUCED 6% FOR EACH YR PRIOR TO AGE 60	Yes
ATLANTIC BEACH	P	Y ILOD = ACCR BEN (MIN 42% FAC); REG = W/5SC, ACCR BEN (MIN 25% FAC W/ 8 1/3 SC)	Y VESTED = ACTUARIALLY REDUCED 10-YR CERTAIN BEN	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRA	Yes
ATLANTIS	P	Y ILOD = ACCR BEN (MIN 65% AFC); REG = W/8SC, ACCR BEN (MIN 25% AFC)	Y VR W/ ILOD, ELIG FOR NR, REG VESTED, REG NON-VESTED	Y W/6SC; ACCR BEN REDUCED 3%/YR PRIOR TO NR	Yes
AUBURNDALE	F	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN	Y VESTED = 10-YR ACCR BEN; NON-VESTED = REF W/O INT	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR	Yes
AUBURNDALE	G	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/5SC, ACCR BEN (MIN 25% AFC)	Y ILOD = 50% AFC; REG = VESTED: ACCR BEN, NON-Y VESTED = REF W/ 5% INT	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NR	Yes
AUBURNDALE	P	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN	Y VESTED = 10-YR ACCR BEN; NON-VESTED = REF W/O INT	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR	Yes

APPENDIX B2 (Continued) - Added Benefit Data - 9/30/2022

City or District	TYP SYS	Disability Benefits Description Y	Death Benefits Description Y	Early Retirement Benefits Description Y	Offer DROP
AVENTURA	P	Y ILOD = ACCR BEN (MIN 42% AME); REG = W/10SC, ACCR BEN (MIN 30% AME)	Y ILOD = ACCR BEN (MIN 30% AME); REG = VEST: ACCR BEN, NON-VEST: REF W/INT	Y 45 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO AGE 55 W/10SC	No
AVON PARK	F	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN	Y VESTED = 10-YR ACCR BEN; NON-VESTED = REF W/O INT	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NR	Yes
AVON PARK	P	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN	Y ILOD = VR W/ MARITAL STATUS, DEPENDENTS; REG = W/5SC, VR W/ MARITAL STATUS & SC	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR	Yes
BAL HARBOUR VILLAGE	G	Y REG = MBR IS ASSUMED VESTED, EARLY RET BEN	Y ILOD = 10-YR CERT BEN OF 50% BASE PAY; REG = 10-YR BEN AS IF EARLY RET ELIG; MIN = CONTRIB REF	Y 55 W/10SC; ACCR BEN ACT REDUCED (1/15 - 1/30 METHOD) PER YR PRIOR TO NRD	Yes
BAL HARBOUR VILLAGE	P	Y ILOD = ACCR BEN (MIN 42% AMC); REG = ACCR BEN (MIN 25% AMC)	Y ILOD = 50% BASE PAY FOR 10 YRS; REG = 10-YR ACCR BEN (REDUCED IF EARLY); MIN = > OF PVAB OR REF	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NR	Yes
BARTOW	F	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN	Y VESTED = 10-YR ACCR BEN (REDUCED IF EARLY); NON-VESTED = REF W/O INT	Y 45 W/10SC; ACCR BEN REDUCED 3%/YR FOR 1ST 5 YRS & ACTUARIALLY THEREAFTER	No
BARTOW	G	Y W/10SC; ACCR BEN	Y VESTED = 10-YR ACCR BEN (REDUCED IF EARLY)	Y W/10SC; ACCR BEN ACTUARIALLY REDUCED	Yes
BARTOW	P	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN	Y VESTED = 10-YR ACCR BEN (REDUCED IF EARLY); NON-VESTED = REF W/O INT	Y 45 W/6SC; ACCR BEN REDUCED 3%/YR FOR 1ST 5 YRS & ACTUARIALLY THEREAFTER	Yes
BAY HARBOR ISLANDS	G	Y ILOD = ACCR BEN PAYABLE @ NRA W/ ADD'L SC FOR DISB PERIOD (- WC, OTHER DISB, ETC)	Y 10-YEAR CERTAIN ACCR BEN	N NONE PROVIDED	Yes
BAY HARBOR ISLANDS	P	Y ILOD = ACCR BEN PAYABLE @ NRA W/ ADD'L SC FOR DISB PERIOD (- WC, OTHER DISB, ETC)	Y 10-YEAR CERTAIN ACCR BEN	N NONE PROVIDED	Yes
BAY MEDICAL CENTER	G	Y W/10SC, CONVERSION OR CASH BALANCE BEN; NO DISB RET AFTER 3/31/12 PLAN FREEZE	Y W/5SC; RET ELIG = 50% OF BEN PAYABLE TO SP, NOT ELIG = 50% OF BEN PAYABLE IN 50% JT & SURV FORM	Y 50 W/5SC, ACCR BEN REDUCED	No
BELLE GLADE	G	Y ILOD = W/5SC, ACCR BEN; REG = W/10SC, ACCR BEN; OFFSET W/ WC, ETC	Y IF ELIG FOR RET, 50% JT & SURV ACCR BEN; NOT ELIG FOR RET, REF W/ INT	Y 20SC, ANY AGE, 52 W/10SC OR AGE 55; ACCR BEN ACTUARIALLY REDUCED	No
BELLE GLADE (RETIRED)	PF	N NONE SPECIFIED	N NONE SPECIFIED	N NONE SPECIFIED	No
BELLE GLADE HOUSING	G	N NONE SPECIFIED	N NONE SPECIFIED	Y 55 W/15SC, ACCR BEN REDUCED ACTUARIALLY	No
BELLEAIR	P	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN	Y VESTED OR ILOD = 10-YR ACCR BEN (REDUCED IF EARLY); NON-VESTED OR REG = CONTRIB REF	Y 50 W/10SC, ACCR BEN REDUCED 3%/YR PRIOR TO NR	No

APPENDIX B2 (Continued) - Added Benefit Data - 9/30/2022

City or District	TYP SYS	Disability Benefits Description Y	Death Benefits Description Y	Early Retirement Benefits Description Y	Offer DROP
BELLEVUE	P	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN	Y VESTED = 10-YR ACCR BEN @ MBR'S RET DATE; NON-VESTED = REF W/O INT	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR	Yes
BOCA GRANDE FCD	F	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN	Y VESTED = 10-YR ACCR BEN @ NRD; NON-VESTED N = REF W/O INT	NONE PROVIDED	Yes
BOCA RATON	G	Y ILOD = 60% EARN (OFFSET BY SS, ETC); REG = 50% EARN; RECALC'D AT 65 W/ ADD'L SC	Y LUMP SUM (3.5 X EARN) OR 50% ACCR BEN (SPOUSE)	Y 50 W/20SC; REDUCED 5%/YR PRIOR TO 55; RULE OF 68 (MIN 50 & MIN 15SC); 55 W/15SC (IF EMP'D 10/1/01)	Yes
BOCA RATON	PF	Y ILOD = ACCR BEN (MIN 75% AME) W/ OFFSETS; REG = W/10CSC, 3.25% X AME X CSC OR ACCR BEN (MIN 25% AME)	Y ILOD = VR W/ SP AND/OR CH; REG = W/5CSC: VR; <5CSC: \$5000; <1CSC: \$2500	Y 50 W/10CSC; ACCR BEN REDUCED 3%/YR PRIOR TO NR	Yes
BOCA RATON EXECUTIVE	G	Y AFC INCREASED 2%/YR FROM DISB TO AGE 65, 60% AFC @ AGE 65	Y VR W/ AGE & DIVISION	Y 53 (50 IF MBR BEF 10/1/10) W/10SC; ACCR BEN REDUCED (REDUCTION VR BTW DIVS 1-3 & DIV 4)	Yes
BOCA RATON HOUSING	G	Y ILOD = ACCR BEN; REG = NONE SPECIFIED	Y VESTED = 10-YR ACCR BEN; NON-VESTED = REF W/ INT	Y 50 W/20SC; ACCR BEN REDUCED 5%/YR PRIOR TO NRD	No
BONITA SPRINGS FCD	F	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN	Y VESTED = 10-YR ACCR BEN; NON-VESTED = REF W/O INT	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR	Yes
BONITA SPRINGS FCD	G	Y ILOD & REG W/7SC = BEN ACCR TO DT OF DISB	Y VESTED = 10-YR ACCR BEN @ NRD OR RED IF EARLY; NON-VESTED=REF W/O INT	Y EARLIER OF 50W/7SC OR 20SC, ANY AGE; ACCR BEN, REDUCED 7%/YR	Yes
BOYNTON BEACH	F	Y ILOD = 66.67% PAY - SS (MIN 42% FAC); REG = W/10SC, ACCR BEN @ 2.5% FAC (MIN 25% FAC)	Y VESTED = ACCR BEN @ 2.5% FAC; NON-VESTED = CONTRIB REF	Y 50 W/10SC; ACCR BEN REDUCED BY 3%/YR PRIOR TO NRD	Yes
BOYNTON BEACH	G	Y ACCR BEN PAYABLE @ NRD	Y ILOD & REG (BOTH W/5SC); ACCR BEN OR > OF PVAB & REF W/ INT	Y 55 W/10SC OR 52 W/25SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD	Yes
BOYNTON BEACH	P	Y ILOD = 2/3 PAY - WC&SS (MIN 42% AFC); REG = W/10SC, ACCR BEN (MIN 25% AFC, MAX 60% AFC)	Y ILOD = ACCR BEN (MIN 30% AFC); REG = >10SC: ACCR BEN; <10SC: CONTRIB REF	Y 50 W/10SC; ACCR BEN REDUCED 1.5%/YR PRIOR TO NRD	Yes
BRADENTON	F	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN @ 2% RATE (MIN 25% AFC)	Y VESTED = 10-YR ACCR BEN; NON-VESTED = CONTRIB REF	Y 20SC OR 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD	Yes
BRADENTON	P	Y ILOD = ACCR BEN (MIN 60% AFC); REG = W/10SC, ACCR BEN + \$20/MO/CHILD SUPP	Y ILOD = ACCR BEN (MIN 60% AFC) + CHILD SUPP; REG VESTED = ACCR BEN (REDUCED IF EARLY)	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD	Yes
BROOKSVILLE	F	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN	Y VESTED = 10-YR ACCR BEN (REDUCED IF EARLY); NON-VESTED = REF W/O INT	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR	Yes

APPENDIX B2 (Continued) - Added Benefit Data - 9/30/2022

City or District	TYP SYS	Disability Benefits Description Y	Death Benefits Description Y	Early Retirement Benefits Description Y	Offer DROP
BROOKSVILLE	P	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/6SC, ACCR BEN (MIN 25% AFC)	Y ILOD = ACCR BEN (MIN 75% PAY); REG = VESTED: 10-YR ACCR BEN (REDUCED IF EARLY)	Y 50 W/6SC; ACCR BEN REDUCED 3%/YR	Yes
BUSHNELL	G	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/6SC, ACCR BEN (MIN 25% AFC)	Y VESTED = ACCR BEN TO QUAL JT. ANNUIT (REDUCED IF EARLY); NON-VESTED = CONTRIB REF	Y W/6SC; ACCR BEN REDUCED 5%/YR PRIOR TO NR	No
CAPE CORAL	F	Y ILOD = 2/3 AFC; REG = % AFC VR W/ SC (5, 5 TO 10, 10+)	Y ACTUARIAL EQUIV OF ACCR BEN	Y 40 W/10SC; ACCR BEN ACTUARIALLY REDUCED	Yes
CAPE CORAL	G	N NONE SPECIFIED	Y ACTUARIAL EQUIV OF ACCR BEN	Y 50 W/10SC; ACCR BEN ACTUARIALLY REDUCED	Yes
CAPE CORAL	P	Y ILOD = 2/3 AFC; REG = % AFC VR W/ SC	Y ACTUARIAL EQUIV OF ACCR BEN	Y 40 W/10SC; ACCR BEN ACTUARIALLY REDUCED	Yes
CASSELBERRY	PF	Y ILOD = ACCR BEN (MIN 65% AFC); REG = W/6SC, ACCR BEN	Y VESTED = REF OR 100% JT&SURV BEN; NON-VESTED = REF; ILOD MIN = 50% SAL TO SP FOR LIFE	Y W/8SC (HDT BEF 9/15/13= 6SC); ACCR BEN REDUCED 3%/YR FOR 1ST 5 YRS & 5%/YR FOR ADD'L YRS PRIOR TO NR	Yes
CHATTAHOOCHEE	F	Y ILOD=NO<42%AMC; REG=W/10SC,NO<25%AMC	Y W/10 SC,ACCR.BEN,REF OR INS.	Y 50 W/10 SC - REDUCED BENEFIT	No
CLEARWATER	F	Y ILOD=60% PAY (50% TO SP); REG=2.5% X SC (25% PAY TO SP); BOTH PAY 7.5% TO SURV CH<18 (MAX TOTAL 50%)	Y ILOD=50%PAY + 7.5% TO CH<18 (MAX 60%); REG=VR W/SC	N NONE SPECIFIED	No
CLEARWATER	GPF	Y ILOD = G: ACCR BEN (MIN 42% AMC), PF: ACCR BEN (MIN 2/3 AMC); REG = W/10SC, ACCR BEN; OFFSET W/ WC	Y ILOD = ACCR BEN (MIN 2/3 AMC); REG = VESTED: ACCR BEN, NON-VESTED: REF W/INT	Y G = NONE; PF = 50 W/10SC, ACCR BEN REDUCED 3%/YR PRIOR TO AGE 55	No
CLERMONT	F	Y ILOD = ACCR BEN (MIN 42% AME); REG = W/10SC, ACCR BEN (MIN 25% AME)	Y VESTED = ACCR BEN; NON-VESTED = CONTRIB REF	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRA	Yes
CLERMONT	P	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN (MIN 25% AFC); OFFSET W/ WC, DISB, ETC.	Y FULLY OR PART VESTED = 10-YR ACCR BEN (REDUCED IF EARLY); NON-VESTED = REF W/5% INT	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD	Yes
CLERMONT (RETIRED)	G	Y VESTED = ACCR BEN; NON-VESTED = REF	Y VESTED = REDUCED ACCR BEN; NONVESTED = REF	Y 60 W/10SC; REDUCED ACCR BEN	No
CLEWISTON	G	Y 55 W/10SC; ACCR BEN	Y ACTUARIAL EQUIV OF ACCR BEN	Y 55 W/10SC; ACCR BEN REDUCED 0.5%/MO PRIOR TO NRD	No
COCOA	F	Y ILOD = ACCR BEN @ 2% AME (MIN = 42% AME); REG = 25% PAY	Y ELIG = ACCR BEN @ 2% AME; VESTED = 10-YR ACCR BEN @ NRD; NON-VESTED = REF W/ INT	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR	Yes
COCOA	G	Y ILOD = 50% AVG PAY FOR PREV 12 MONTHS; REG = 25% AVG PAY FOR PREV 12 MONTHS; OFFSET W/ SS, WC	Y VESTED OR RET ELIG = 10-YR ACCR BEN (REDUCED IF EARLY); NOT VESTED OR RET ELIG = REF W/ INT	Y 55 W/10SC; ACCR BEN REDUCED 1/15TH PER YR (1ST 5 YRS) & 1/30TH PER YR (NEXT 5 YRS) PRIOR TO NR	Yes

APPENDIX B2 (Continued) - Added Benefit Data - 9/30/2022

City or District	TYP SYS	Disability Benefits Description Y	Death Benefits Description Y	Early Retirement Benefits Description Y	Offer DROP
COCOA	P	Y ILOD = > OF ACCR BEN, 42% AME OR 50% BASE PAY; REG = W/10SC, ACCR BEN; OFFSET W/ SS, WC, ETC	Y VESTED OR RET ELIG = 10-YR ACCR BEN; NOT VESTED OR RET ELIG = REF W/ 4.5% INT	N NONE PROVIDED	Yes
COCOA BEACH	F	Y ILOD = ACCR BEN (MIN 42% AME); REG = W/10SC, ACCR BEN	Y VESTED = 10-YR ACCR BEN; NON-VESTED = REF W/O INT	Y 45 W/10SC; ACCR BEN REDUCED 3%/YR	Yes
COCOA BEACH	G	Y W/10SC; ACCR BEN REDUCED FROM NRD	Y VESTED = ACCR BEN (REDUCED IF EARLY); NON-VESTED = CONTRIB REF	Y 52 W/5SC; ACCR BEN REDUCED 2.5%/YR PRIOR TO NR	No
COCOA BEACH	P	Y ILOD = ACCR BEN (MIN 42% AME); REG = W/10SC, ACCR BEN	Y VESTED = 10-YR ACCR BEN; NON-VESTED = REF W/INT	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR	Yes
COOPER CITY	F	Y ILOD = ACCR BEN (MIN 60% AME); REG = W/10SC, ACCR BEN (MIN 25% AME)	Y VESTED = ACCR BEN (100% JT & SURV); NON-VESTED = REF W/6% INT	N NONE PROVIDED	Yes
COOPER CITY	G	Y ILOD = ACCR BEN; REG = W/10SC, ACCR BEN	Y VESTED = 100% JT & SURV ACCR BEN; NON-VESTED = REF W/ INT	Y 53 W/10SC; ACCR BEN REDUCED 4%/YR PRIOR TO NRD	Yes
COOPER CITY	P	Y ILOD = ACCR BEN (MIN 60% AME); REG = W/10SC, ACCR BEN (MIN 25% AME)	Y VESTED = 100% JT & SURV ACCR BEN; NON-VESTED = REF W/INT	N NONE PROVIDED	Yes
COOPER CITY - MANAGEMENT	GPF	Y W/6 MO TOTAL & PERM DISB = ACCR BEN	Y VESTED = ACCR BEN (100% JT & SURV); NON-VESTED = CONTRIB REF	Y 50 W/10SC; ACCR BEN REDUCED 6%/YR	Yes
CORAL GABLES	GPF	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/6SC, ACCR BEN (MIN 25% AFC)	Y G = VR, MO BEN 5 YRS CERTAIN & LIFE; P&F ILOD = ACCR BEN (MIN 75% AFC); P&F REG = VR	Y G = 47 W/25SC, ACCR BEN RED 6%/YR PRIOR TO NRD; P&F = 50 W/10SC, ACCR BEN RED 3%/YR PRIOR TO NRD	Yes
CORAL SPRINGS	F	Y ILOD = ACCR BEN (MIN 52.5% AME); REG = W/10SC, ACCR BEN (MIN 30% AME)	Y VESTED = VR W/ SP, CH, OR UNMARRIED; NON-VESTED = REF W/INT	Y 50 W/10SC; ACCR BEN REDUCED 2%/YR PRIOR TO NRA	Yes
CORAL SPRINGS	G	Y ILOD = ACCR BEN (MIN 70% SAL -SS, WC, ETC); REG = W/10SC, ACCR BEN	Y RET ELIG = 10-YR CERTAIN ACCR BEN (CONTRIBS N GUARANTEED)	N ONLY IF RETIRING BEF 1/1/97	No
CORAL SPRINGS	P	Y ILOD = > OF ACCR BEN, 70% BASE SAL OR 42% AME; REG = W/10CS, ACCR BEN (MIN 25% AME); W/ OFFSETS	Y VESTED = 10-YR CERT ANNUITY; NON-VESTED = REF W/ INT	Y 50 W/10CS; ACCR BEN REDUCED 5/9 OF 1%/MO PRIOR TO AGE 55	Yes
CRESCENT CITY	F	Y ILOD = ACCR BEN (MIN 42% AFC), REG = W/10SC, ACCR BEN (MIN 25% AFC)	Y VESTED = ACCR BEN; NON-VESTED = REF W/O INT	Y 50 W/10SC; ACCR BEN REDUCED	No
CRESCENT CITY	P	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/8SC, ACCR BEN (MIN 25% AFC)	Y VESTED = ACCR BEN; NON-VESTED = REF W/O INT	Y 50 W/8SC; ACCR BEN REDUCED 3%/YR BEFORE NRD	No

APPENDIX B2 (Continued) - Added Benefit Data - 9/30/2022

City or District	TYP SYS	Disability Benefits Description Y	Death Benefits Description Y	Early Retirement Benefits Description Y	Offer DROP
CRESTVIEW	G	Y W/10SC; ACCR BEN ACTUARIALLY REDUCED	Y VESTED = 10-YR ACCR BEN (REDUCED IF EARLY); NON-VESTED = REF W/INT	Y 50 W/10SC; ACCR BEN REDUCED ACTUARIALLY	Yes
CRESTVIEW	PF	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN	Y VESTED = 10-YR ACCR BEN (REDUCED IF EARLY); NON-VESTED = REF W/INT	Y 45 W/10SC; ACCR BEN REDUCED 3%/YR TO AGE 50 AND ACTUARIALLY FROM 50 TO 45	Yes
DADE CITY	F	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN	Y VESTED = 10-YR ACCR BEN; NON-VESTED = REF W/O INT	Y 50 W/10SC, ACCR BEN REDUCED 3%/YR	Yes
DADE CITY	P	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN	Y VESTED = 10-YR ACCR BEN; NON-VESTED = REF W/O INT	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR	Yes
DANIA BEACH	G	Y ILOD = 66.67% PAY OFFSET W/ SS & WC; REG = ACCR BEN	Y RET ELIG = JT & SURV BEN	Y 50 W/10SC (8SC FOR ELECTED); BEN REDUCED BY 6%/YR PRIOR TO NRD	Yes
DANIA BEACH [PF]	F	Y ILOD = ACCR BEN (MIN 68% AME); REG = W/1SC, ACCR BEN (MIN % VR W/ SC)	Y ILOD = VR; REG = >1SC: VR, <1SC: REF W/ INT	Y 20SC, ANY AGE OR 50 W/8SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD	Yes
DANIA BEACH [PF]	P	Y ILOD = ACCR BEN (MIN 60% AME); REG = W/1SC, ACCR BEN (MIN % VR W/ SC)	Y ILOD = VR; REG = >1SC: VR, <1SC: REF W/ INT	Y 20SC, ANY AGE OR 50 W/8SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD	Yes
DAVENPORT	G	Y W/ 10 SC; ACCRUED BENEFIT, NOT < 25% AFC is service incurred	Y Accrued benefit payable for 10 years at NRD	Y 55 w/7SC, 5% reduction each year prior to NRD	Yes
DAVENPORT	PF	Y W/ 10 SC; ACCRUED BENEFIT, NOT < 42% AFC is service incurred	Y Actuarial Equivalent to Accrued benefit payable for 10 years at NRD	Y 50 w/7SC, 3% reduction each year prior to NRD	Yes
DAVIE	F	Y ILOD = 2/3 SAL (MIN 42% FMC OR ACCR BEN); REG = W/10SC, ACCR BEN @ 2% (MAX 50% FMC, MIN 25% FMC)	Y ILOD = VR W/ SP AND/OR CH (MAX TOTAL 60% FMC); REG = VR W/ > OR <5SC; MIN W/10SC = ACCR BEN	Y W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD	Yes
DAVIE	P	Y ILOD = ACCR BEN (MIN 42% FAE); REG = ACCR BEN (MIN 25% FAE); W/ OFFSETS	Y ILOD & REG = VR W/ MARITAL STATUS & SC	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD	Yes
DAVIE - GENERAL & MGMT	G	Y VESTED = NORM RET BEN	Y VESTED = ACCR BEN @ NRA	N NONE SPECIFIED	Yes
DAYTONA BEACH	PF	Y ILOD = VR W/ SC (MIN 50% AFC), OFFSET W/WC TO NO < 42% AFC; REG = W/5SC, VR W/SC (MIN 37.5% AFC)	Y ILOD = VR W/ SP, CH, PARENTS; REG = W/5SC, 50% REG DISB BEN TO SP	Y 50 w/10SC, 3% reduction per year prior to NRD	Yes
DEERFIELD BEACH	F	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN (MIN 25% AFC)	Y VESTED = ACCR BEN; NON-VESTED = REF W/INT	Y 47 OR 10SC; ACCR BEN REDUCED 1%/YR PRIOR TO NRD	Yes

APPENDIX B2 (Continued) - Added Benefit Data - 9/30/2022

City or District	TYP SYS	Disability Benefits Description Y	Death Benefits Description Y	Early Retirement Benefits Description Y	Offer DROP
DEERFIELD BEACH	G	Y W/10SC; SAME BEN AS EARLY RET	Y RET ELIG = ACCR BEN (REDUCED IF EARLY); RET INELIG = 10-YR CERTAIN NRB; NON-VESTED = REF W/ INT	Y 55 W/10SC; ACCR BEN REDUCED 1%/YR PRIOR TO NRD (W/25SC = NO REDUCTION)	No
DEERFIELD BEACH	P	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN (MIN 25% AFC)	Y W/10SC = ACCR BEN (REDUCED IF EARLY); <10SC = REF W/O INT	Y 47 W/10SC; ACCR BEN REDUCED ACTUARIALLY	No
DELAND	F	Y ILOD = ACCR BEN (MIN 50% AMS); REG = ACCR BEN (MIN 25% AMS)	Y BEN SUPPORTED BY > OF A) PVAB OR B) < OF 24X AMS OR 100X ANTICIPATED NRB	Y 50 W/10SC; ACCR BEN ACTUARIALLY REDUCED (MAX 3%/YR)	Yes
DELAND	G	Y ILOD & REG = BEN FROM > OF A) PVAB OR B) 24X FMC (MAX 60% PROJ NRB, B = 12X FMC IF REG DISB & <5SC)	Y BEN PROVIDED BY > OF A) PVAB OR B) < OF 24X FMC OR 100X PROJ NRB @ NRD	Y 55 W/10SC; ACCR BEN REDUCED (1/15)/YR FOR 1ST 5 YRS & (1/30)/YR THEREAFTER PRIOR TO NRD	Yes
DELAND	P	Y ILOD = ACCR BEN (MIN 60% FMC); REG = 50% FMC; SPEC PROV FOR DEATH OF DISB BEFORE NRD	Y BEN SUPPORTED BY > OF 1) PVAB OR 2) < OF 24X FMC & 100X ANTICIPATED MONTHLY NRB	Y 50 W/10SC, ACCR BEN REDUCED 3%/YR PRIOR TO NRD	Yes
DELRAY BEACH	F	Y >61%of AFC,Ben = 2%*AFC	Y 50%of AFC service related; 5000 for non service related	Y 50&10CS	Yes
DELRAY BEACH	G	Y ILOD = 60% FMC - SS, ETC; REG = W/10SC, ACCR BEN @ 2% RATE - SS, ETC (MAX 50%)	Y ILOD=\$10K + 60% FMC + 7.5%/CH (MAX 90%); REG= 1-5SC: \$5K, 5+SC: \$10K + 65% AB (MIN 20% FMC)+ 7.5%/CH	Y 20SC, ANY AGE OR 55 W/15SC; ACCR BEN REDUCED 5%/YR PRIOR TO NRD	Yes
DELRAY BEACH	P	Y CALC'D AS EARLY RET IF BEN BEGINS AT 55 OR LATER,+ ACTUARIAL REDUCTION IF PRIOR TO 55	Y VESTED => 50% PVVB OR REF W/ INT; RET ELIG => OF ACCR BEN OR 50 % PVVB; NON-VESTED =REF W/ INT	N NONE	Yes
DELTONA	F	Y ILOD = ACCR BEN (MIN 60% AFC), REG = W/10SC, ACCR BEN (MIN 25% AFC)	Y 10-YR ACCR BEN, REDUCED IF EARLY (MAY BEGIN IMMEDIATELY IF ACTUARIALLY REDUCED)	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD	Yes
DESTIN FCD	F	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN	Y VESTED = 10-YR ACCR BEN; NON-VESTED = REF W/O INT	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NR	Yes
DUNEDIN	F	Y ILOD = ACCR BEN (MIN 60% AVG SAL OF BEST 5SC); REG=W/10SC, ACCR BEN (MIN 30% AVG SAL OF BEST 5SC)	Y ILOD & REG = %PAY VR W/SP &/OR UNMARRIED Y CHILD	Y 45 W/10SC; ACCR BEN REDUCED 3%/YR TO AGE 50 AND 3.33%/YR FROM 50 TO 45	Yes
DUNNELLON	PF	Y ILOD = ACCR BEN (MIN 65% AFC); REG = W/10SC, ACCR BEN (MIN 25% AFC)	Y VESTED = 10-YR ACCR BEN (REDUCED IF EARLY); NON-VESTED = REF	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD	Yes
EAST LAKE TARPON FCD	F	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN (MIN 25% AFC)	Y VESTED = 10-YR ACCR BEN; NON-VESTED = REF W/O INT	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR	Yes
EAST NICEVILLE FCD	F	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN (MIN 25% AFC)	Y W/10SC; ACCR BEN OR CONTRIB REF	Y 50 W/10SC; ACCR BEN REDUCED	No

APPENDIX B2 (Continued) - Added Benefit Data - 9/30/2022

City or District	TYP SYS	Disability Benefits Description Y	Death Benefits Description Y	Early Retirement Benefits Description Y	Offer DROP
EATONVILLE	P	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN (MIN 25% AFC)	Y VESTED = ACCR BEN (REDUCED IF EARLY); NON-VESTED = REF W/O INT	Y 50 W/10SC; ACCR BEN REDUCED BY 3%/YR PRIOR TO NRA	No
EDGEWATER	F	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/5SC, ACCR BEN (MIN 25% AFC)	Y VESTED = 10-YR ACCR BEN; NON-VESTED = REF W/O INT	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NR	Yes
EDGEWATER	G	Y W/5SC; ACCR BEN (MIN 25% AFC)	Y VESTED = 50% QUALIFIED JT & SURV BEN; NOT VESTED = REF W/O INT	Y 50 W/5SC OR 20SC, ANY AGE; ACCR BEN REDUCED 5%/YR PRIOR TO NR	No
EDGEWATER	P	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/5SC, ACCR BEN (MIN 25% AFC)	Y VESTED = 100% JT & SURV ANNUITY; NON-VESTED = REF W/O INT	Y 50 W/5SC; ACCR BEN REDUCED 3%/YR PRIOR TO NR	Yes
ENGLEWOOD AREA FCD	F	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN	Y VESTED = 10-YR ACCR BEN; NON-VESTED = REF W/O INT	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR	Yes
ENGLEWOOD WATER DISTRICT	G	N NONE SPECIFIED	Y VESTED = ACCR BEN	Y 50 W/10SC; ACCR BEN REDUCED 5%/YR	No
ESTERO FCD	F	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN (MIN 25% AFC); OFFSET BY SS, WC, ETC	Y VESTED = 10-YR ACCR BEN (REDUCED IF EARLY); NON-VESTED = REF W/O INT	Y W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD	Yes
EUSTIS	F	Y ACCR BEN; ILOD MIN = 65% AFC, REG MIN = 25% AFC	Y VESTED = ACCR BEN (EARLY IF REDUCED); NON-VESTED = CONTRIB REF	Y 50 W/10SC, ACCR BEN REDUCED 3%/YR	Yes
EUSTIS	P	Y ILOD = ACCR BEN (MIN 65% AFC); REG = W/10CS, ACCR BEN (MIN 25% AFC)	Y 10+ CS = ACCR BEN (REDUCED IF EARLY); <10CS = CONTRIB REF	Y 50 W/10SC, ACCR BEN REDUCED 3%/YR PRIOR TO NRD	No
FERNANDINA BEACH	G	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN (MIN 25% AFC)	Y VESTED = 10-YR ACCR BEN (REDUCED IF EARLY); NON-VESTED = CONTRIB REF	Y 25SC, ANY AGE OR 55 W/6SC; ACCR BEN REDUCED 2%/YR	Yes
FERNANDINA BEACH	PF	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN	Y VESTED = 10-YR ACCR BEN (REDUCED IF EARLY); NON-VESTED = REF W/O INT	Y 50 W/6SC; ACCR BEN REDUCED 3%/YR PRIOR TO NR	Yes
FLAGLER BEACH	F	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN (MIN 25% AFC)	Y VESTED = 10-YR ACCR BEN (REDUCED IF EARLY); NON-VESTED = REF W/O INT	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO AGE 55	No
FLAGLER BEACH	P	Y ILOD=NO <42%AMC, REG=W/10SC, NO <25%AMC	Y W/10SC; ACCR BEN, REF OR INS	Y 50 W/10 SC, 3% reduction from normal ret date to early ret date	No
FLORIDA CITY	P	Y ILOD = ACCR BEN (MIN 42% AC); REG = W/10SC, ACCR BEN (MIN 25% AC)	Y W/10SC = 10-YR ACCR BEN; <10SC = BEF NRA: REF W/INT, ALL OTHERS: BEN W/ELECTED OPTION	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD	No
FLORIDA CITY - ELECTED	G	Y W/10SC; ACCR BEN (MIN 35% AVG OF LAST 5 YRS)	Y W/12 CONSEC SC (COMM) OR 10 CONSEC SC (MAYOR); 100% JT & SURV ACCR BEN	N NONE AVAILABLE	No

APPENDIX B2 (Continued) - Added Benefit Data - 9/30/2022

City or District	TYP SYS	Disability Benefits Description Y	Death Benefits Description Y	Early Retirement Benefits Description Y	Offer DROP
FORT LAUDERDALE	G	Y ILOD = 65% MO EARN -WC; REG = GROUP 1: 50% MO EARN, GROUP 2: 5% MO EARN X (UP TO 13SC), OFFSET W/ SS	Y ILOD = VR W/ SP AND/OR CH; REG = VR W/ GRP (GRP 2 MUST BE 55 W/15SC)	Y GRP 1 = 50 W/15SC, GRP 2 = 55 W/15SC; ACCR BEN REDUCTION VR W/ GRP	Yes
FORT LAUDERDALE	PF	Y ILOD = 65% AFC -SS&WC (MIN 42% AFC); REG = 50% AFC - SS&WC (MIN 25% AFC)	Y ILOD = VR W/ SP&CH; REG = VR	Y (FIRE ONLY) 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD	Yes
FORT MEADE	F	Y ILOD = ACCR BEN (MIN 30% PAY); REG = W/10SC, ACCR BEN	Y LUMP SUM = ACT EQUIV OF 75% JT & SURV ACCR BEN	Y 50 W/10SC; ACCR BEN REDUCED 5%/YR PRIOR TO AGE 60	Yes
FORT MEADE	G	Y ILOD = ACCR BEN (MIN 30% PAY); REG = W/10SC, ACCR BEN	Y LUMP SUM = ACT EQUIV OF 75% JT & SURV ACCR BEN	Y 60 W/20SC; ACCR BEN REDUCED 5%/YR PRIOR TO AGE 65	Yes
FORT MEADE	P	Y ILOD = ACCR BEN (MIN 30% PAY); REG = W/10SC, ACCR BEN	Y LUMP SUM = ACT EQUIV OF 75% JT & SURV ACCR BEN	Y 50 W/10SC; ACCR BEN REDUCED 5%/YR PRIOR TO AGE 60	Yes
FORT MYERS	F	Y ILOD = ACCR BEN (MIN 60% AME); REG = W/10SC, ACCR BEN	Y EARLY RET BEN (MIN 50% PROJ NRB) TO SP + 5% PROJ NRB TO EACH CH <21	Y 45 W/10SC; ACCR BEN REDUCED 2%/YR PRIOR TO NRD	Yes
FORT MYERS	G	Y W/5SC; ACCR BEN	Y VESTED = 10-YR ACCR BEN (REDUCED IF EARLY); NON-VESTED = CONTRIB REF	Y 55 W/7SC OR 60 W/5SC; ACCR BEN REDUCED 4%/YR PRIOR TO NR	Yes
FORT MYERS	P	Y ILOD = Acc Ben (MIN 42% AME); REG = W/5SC, SAME BEN; + SUPP; OFFSET W/ WC	Y VR w/Spouse, Child (refund with interest if no dependents)	Y 15SC, any age or 45 w/10SC; Acc Ben Reduced 3%/YR (+\$290/MO Supp)	Yes
FORT PIERCE	GP	Y ILOD = NRB W/ SC PROJ TO END OF DISB PD (MIN 75% FAS); REG = W/5SC, ACCR BEN	Y ILOD = BEN EQ TO WC BEN, PD AFT WC ENDS; REG = W/5SC, ACCR BEN REDUCED ACTUARIALLY (100% JT & SURV)	N NONE SPECIFIED	Yes
FORT PIERCE SUPP	P	Y VESTED = PVAB	Y VESTED = PV OF NRB MBR WOULD HAVE HAD @ NRA	Y 45 W/10SC; 2% FAS X SC (\$1000 MAX @NRD), REDUCED 3%/YR PRIOR TO 55	Yes
FORT WALTON BEACH	F	Y ILOD = ACCR BEN @ 3.0% (MIN 50% AFC); REG = W/10SC, ACCR BEN @ 3.0% (MIN 25% AFC)	Y ILOD = ACCR BEN (MIN 50% AFC); REG = VR W/ < Y OR >5SC	Y 45 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD	Yes
FORT WALTON BEACH	G	Y ILOD = ACCR BEN (MIN 50% COMP); REG = W/10SC, ACCR BEN (MIN 40% COMP); NO COLA	Y >2SC = 50% ACCR BEN BASED ON CURRENT COMP W/ SC PROJ TO NRD; <2SC = REF W/INT	Y 52 W/10SC, ACCR BEN REDUCED 0.25%/MO PRIOR TO NRD	No
FORT WALTON BEACH	P	Y ACCR BEN; ILOD = MIN 50% PAY; REG (INJ) OR REG (SICKNESS) = MIN 40% PAY; SICKNESS REQ 2SC	Y W/2SC = 50% PROJ NR BEN; <2SC = CONTRIB REF	Y 25SC OR 50 W/10SC; ACCR BEN REDUCED 6%/YR PRIOR TO AGE 55	Yes
FROSTPROOF	G	Y ACTUARIAL EQUIV OF ACCR BEN	Y ACTUARIALLY REDUCED ACCR BEN	Y 55 W/10SC; ACTUARIAL EQUIV OF ACCR BEN	No

APPENDIX B2 (Continued) - Added Benefit Data - 9/30/2022

City or District	TYP SYS	Disability Benefits Description Y	Death Benefits Description Y	Early Retirement Benefits Description Y	Offer DROP
FROSTPROOF	P	Y ILOD = ACCR BEN (MIN 50% AFC); REG = ACCR BEN @ 2% RATE (MIN 25% AFC)	Y ILOD = 50% AFC (ALL TO SP OR 15% AFC PER CH); REG = 25% AFC (ALL TO SP OR 15% AFC PER CH)	Y 45 W/10SC; ACCR BEN REDUCED 1/15TH PER YR FOR 1ST 5 YRS EARLY & 1/30TH PER YR FOR NEXT 5 YRS EARLY	Yes
FRUITLAND PARK	F	Y ILOD=NO <42%AMC; REG=W/10SC,NO <25%AMC	Y W/10 SC,ACCR BEN,REF OR INS	Y 50 W/10 SC - REDUCED BENEFIT	No
GAINESVILLE	G	Y 2% x FAE x SC with minimum of 42% FAE for ILOD AND 25% for NILOD	Y RET ELIG = 2/3 SURV ANNUITY TO SP; RET INELIG = REF W/O INT	Y 60 W/20SC (55 W/15SC FOR HDT BEF 10/2/12); ACCR BEN REDUCED 5%/YR PRIOR TO AGE 65	Yes
GAINESVILLE	PF	Y ILOD = ACCR BEN (MIN 42% FAE); REG = W/5SC, ACCR BEN (MIN 25% FAE)	Y VESTED = ACCR BEN (REDUCED IF EARLY); NON-VESTED = REF W/O INT	Y 50 W/10SC; ACCR BEN REDUCED MAX OF 3%/YR PRIOR TO AGE 55	Yes
GOLDEN BEACH	GP	Y ILOD = ACCR BEN (MIN 42% PAY FOR GEN, 70% FOR POL); REG = W/5SC, ACCR BEN (MIN 25% PAY)	Y ILOD = ACCR BEN (MIN 12% PAY)	Y 55 W/10SC FOR GEN, 50 W/10SC FOR POL; ACCR BEN REDUCED 3%/YR	No
GREATER NAPLES FCD	F	Y ILOD = ACCR BEN (MIN 42% AFC), REG = W/8SC, ACCR BEN (MIN 25% AFC)	Y VESTED = ACCR BEN ACTUARIALLY REDUCED IF PRIOR TO AGE 50; NON-VESTED = CONTRIB REF	Y 50 W/6SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD	Yes
GREEN COVE SPRINGS	P	Y ILOD = ACCR BEN (MIN 65% AFC); REG = W/10SC, ACCR BEN (MIN 25% AFC); OFFSET W/ SS, WC, ETC	Y VESTED = 10-YR ACCR BEN (REDUCED IF EARLY); NON-VESTED = CONTRIB REF	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD	Yes
GREENACRES	F	Y ILOD = ACCR BEN (MIN 42% AME); REG = W/10SC; ACCR BEN (MIN 25% AME)	Y VESTED = ACCR BEN (REDUCED IF EARLY); NON-VESTED = REF W/O INT	Y 50 W/6SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRA	Yes
GREENACRES	P	Y ILOD = ACCR BEN (MIN 42% AME); REG = W/10SC; ACCR BEN (MIN 25% AME)	Y VESTED = ACCR BEN (REDUCED IF EARLY); NON-VESTED = REF W/O INT	Y 50 W/6SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRA	No
GULF BREEZE	P	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN (MIN 25% AFC)	Y VESTED = 10-YR ACCR BEN; NON-VESTED = REF W/O INT	Y 50 W/6SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD	Yes
GULFPORT	F	Y ILOD = ACCR BEN (MIN \$250/MO OR 50% AFC); REG = W/10SC, ACCR BEN	Y < OF 1) \$25,000 OR 2) > OF 2X SAL, 100X PROJ BEN OR PVAB	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR	No
GULFPORT	G	N NONE PROVIDED	Y W/5SC; 10-YR ACCR BEN (REDUCED IF EARLY)	Y 55 W/5SC; ACCR BEN ACTUARIALLY REDUCED	No
GULFPORT	P	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN	Y VESTED = 10-YR ACCR BEN; NON-VESTED = REF W/O INT	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NR	No
HAINES CITY	F	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN	Y VESTED = 10-YR ACCR BEN; NON-VESTED = REF W/O INT	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NR	Yes
HAINES CITY	G	Y W/10SC; ACCR BEN	Y > OF REF W/ INT OR (55 W/10SC) JT & 50% SURV TO SP	Y 55 W/10SC; ACCR BEN REDUCED 2%/YR TO 5 YRS, 4%/YR FROM 5 TO 10 YRS BEF NR; 55 W/25SC = NO REDUCTION	No

APPENDIX B2 (Continued) - Added Benefit Data - 9/30/2022

City or District	TYP SYS	Disability Benefits Description Y	Death Benefits Description Y	Early Retirement Benefits Description Y	Offer DROP
HAINES CITY	P	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN	Y VESTED = 10-YR ACCR BEN; NON-VESTED = REF W/O INT	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NR	Yes
HALIFAX HOSPITAL	G	Y W/10SC; ACCR BEN (MIN 25% AC BEF OFFSET W/ FRS BEN)	Y JT & 100% SURV ACCR BEN (REDUCED IF EARLY)	Y W/10SC; ACCR BEN REDUCED 5%/YR PRIOR TO AGE 62	No
HALLANDALE BEACH	G	N NONE SPECIFIED	Y > OF ACCUM CONT OR MONTHLY BEN TO SPOUSE (JT & 50% SURV; 55W/20SC REQ'D)	Y 55 W/20SC, ACCR BEN REDUCED 6 2/3%/YR PRIOR TO NRD (MAX 5 YRS EARLY)	Yes
HALLANDALE BEACH	PF	Y ILOD=75% PAY - 64%SS, 33%WC, ETC (MIN 42% COMP); REG=W/10SC, ACCR BEN - 64%SS (MIN 25%, MAX 50%FAC)	Y ILOD = ACCR BEN (MIN 30% BASIC COMP); REG = W/10SC, ACCR BEN	Y 45 W/10SC; ACCR BEN REDUCED 6%/YR PRIOR TO AGE 52	Yes
HALLANDALE BEACH PM	G	Y W/ 10 PMSC; ACCR BEN OFFSET BY SS DISB	Y > SINGLE SUM OR SURVIVOR DEATH BEN	Y 45 W/ 10 PMSC BEN REDUCED 6% YR UP TO 5 YRS	Yes
HALLANDALE BEACH PM (EXCESS)	G	Y W/10PMSC; ACCR BEN OFFSET BY SS DISB	Y > SINGLE SUM OR SURVIVOR DEATH BEN	Y 45W/10PMSC; ACCR BEN REDUCED 6%/YR UP TO 5 YRS	Yes
HAVANA	F	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN (MIN 25% AFC)	Y W/10SC; ACCR BEN, REF OR INS	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR BEFORE NRD	No
HIALEAH	GPF	Y G = ACCR BEN; PF = ACCR BEN (REG = W/10SC, MIN = 25% AFC; ILOD = MIN 42% AFC)	Y G = 5-YR OR 10-YR ANNUITY; PF = 10-YR ACCR BEN (REDUCED IF EARLY)	Y G = 55 W/10SC, PF = 50 W/10SC; ACCR BEN REDUCED	Yes
HIALEAH - ELECTED	G	N NONE PROVIDED	Y COMPUTED AS NORM RET W/LIMITED PERIOD	N NONE SPECIFIED	No
HIALEAH GARDENS	P	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN (MIN 25% AFC)	Y VESTED = 10-YR CERT ACCR BEN (REDUCED IF EARLY); NON-VESTED = CONTRIB REF	Y 45 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD	Yes
HILLSBOROUGH COUNTY	ERP	N NONE AVAILABLE	N NONE AVAILABLE	Y REPLACEMENT OF EARLY RET REDUCTION FROM FRS ; FRS RED=5%/YR ERD PRECEDES AGE 62	No
HOLLEY-NAVARRE FCD	F	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN (MIN 25% AME)	Y VESTED = ACCR BEN (REDUCED IF EARLY); NON-VESTED = REF W/O INT	Y 50 W/10SC; ACCR BEN ACTUARIALLY REDUCED 3%/YR PRIOR TO NRA	No
HOLLY HILL	F	Y ILOD = ACCR BEN (MIN 42% AME); REG = W/10SC, ACCR BEN	Y ILOD VESTED = 50% SAL TO SP FOR LIFE; REG VESTED = 10-YR ACCR BEN @ NRD; NON-VESTED = CONTRIB REF	Y 48 W/6SC; ACCR BEN ACTUARIALLY REDUCED	Yes
HOLLY HILL	P	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN (MIN 25% AFC)	Y VESTED = 10-YR ACCR BEN; NON-VESTED = REF W/O INT	Y 55 W/10SC (50&6SC IF HDT BEF 7/1/11); ACCR BEN REDUCED 3%/YR	Yes
HOLLYWOOD	F	Y ILOD = 75% COMP; REG = W/5SC, 25% EARN (RECALC @ NRA); OFFSET W/ WC, ETC	Y ILOD = 50% COMP TO SP; REG = W/5SC; ACCR BEN (MIN 25% COMP)	N NONE SPECIFIED	Yes

APPENDIX B2 (Continued) - Added Benefit Data - 9/30/2022

City or District	TYP SYS	Disability Benefits Description Y	Death Benefits Description Y	Early Retirement Benefits Description Y	Offer DROP
HOLLYWOOD	G	Y ILOD = 75% SAL; REG = W/7SC, ACCR BEN (MIN 20% AFC)	Y VESTED = 100% JT & SURV ACCR BEN; NON-VESTED = CONTRIB REF	N NOT APPLICABLE	Yes
HOLLYWOOD	P	Y ILOD = ACCR BEN (MIN 50% EARN); REG = W/5SC, 3% AME X SC (MIN 25% EARN); OFFSET W/ SS, WC, ETC	Y ILOD = 50% EARN TO SP OR CH; REG = 25% EARN TO SP OR CH	N NONE SPECIFIED	Yes
HOLMES BEACH	P	Y ILOD = % AFC VR W/SC; REG = W/10SC, ACCR BEN (MAX 60% AFC)	Y MO BEN BASED ON > OF 1) PVAB OR 2) < OF 24X MO SAL ON PREV MARCH 1 OR 100X PROJ MO BEN	Y 50 W/10SC, ACCR BEN REDUCED 3%/YR PRIOR TO NRD	Yes
HOMESTEAD	F	Y ILOD = ACCR BEN (MIN 50% AFC); REG = ACCR BEN (MIN 25% AFC); BOTH REDUCED FOR EARLY RET	Y VESTED = ACCR BEN (REDUCED IF EARLY); NON-VESTED = REF W/ INT	Y 45 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD	Yes
HOMESTEAD	P	Y ILOD = ACCR BEN (MIN 50% AFC); REG = W/5SC, ACCR BEN (MIN 25% AFC); OFFSET W/ WC	Y W/10SC OR RET ELIG = ACCR BEN (REDUCED IF EARLY); <10SC = REF W/O INT	Y 50 W/10SC; ACCR BEN REDUCED 2.333%/YR PRIOR TO NRD	Yes
HOMESTEAD - General & Hospital	G	Y W/10SC, ACCR BEN (MIN 35% FAE); MAX SUM W/ SS, WC, ETC IS 100% FAE	Y >AGE 55 = 100% JT & SURV BEN; <AGE 55 = REF W/ INT	Y 55 W/10SC; ACCR BEN REDUCED 2%/YR PRIOR TO NRD	Yes
HOMESTEAD - New Elected & Sr. Mgmt	G	Y W/10SC; ACCR BEN (MIN 35% AVG COMP FOR LAST 48 MONTHS SVC)	Y W/5SC; 100% JT & SURV BEN	N NONE SPECIFIED	No
HOMESTEAD - Old Elected	G	Y W/10SC; > OF ACCR BEN OR 35% MAC FOR LAST 48 MO SC	Y W/4SC PRIOR TO AGE 55 = 100% JT & SURV	N NONE PROVIDED	No
HOWEY-IN-THE-HILLS	P	Y ILOD = NO<42%AMC; REG=W/10SC, NO<25%AMC	Y W/10 SC,ACCR.BEN., REF OR INS	Y 50 W/10 SC - REDUCED BENEFIT	No
INDIALANTIC	G	N NONE PROVIDED	Y ACTUARIAL EQUIV OF ACCR BEN OR CONTRIB REF	Y LATER OF AGE 60 OR 5SC; REDUCED 1/15TH PER YR PRIOR TO NR	No
INDIALANTIC	PF	Y ILOD = ACCR BEN (MIN 42% AME); REG = W/10SC, ACCR BEN (MIN 25% AME); OFFSET W/ WC	Y VESTED = ACTUARIAL EQUIV OF ACCR BEN; NON-VESTED = REF W/O INT	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NR	Yes
INDIAN HARBOUR BEACH	P	Y ILOD = ACCR BEN (MIN 50% BASE PAY); REG = REF	Y ILOD = 50% BASE PAY (DURATION VR W/ SP OR CH); REG = 50% PAY FOR 1 YR (OPT = 10-YR ACCR BEN)	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NR	Yes
INDIAN HARBOUR BEACH (SUPP)	P	N NONE PROVIDED	N NONE PROVIDED	Y 50 W/10SC; ACCR BEN PAYABLE ANNUALLY ON JAN 1	No
INDIAN RIVER SHORES	G	Y ILOD = ACCR BEN (MIN 42% AME); REG = W/10SC, ACCR BEN (MIN 25% AME); OFFSET W/ WC, ETC	Y VESTED = 10-YR CERT ACCR BEN (OR HALF OF 50% JT & CONT BEN, IF MARRIED); NON-VESTED = CONTRIB REF	Y 55 W/7SC; ACCR BEN REDUCED 2%/YR PRIOR TO NRA	No

APPENDIX B2 (Continued) - Added Benefit Data - 9/30/2022

City or District	TYP SYS	Disability Benefits Description Y	Death Benefits Description Y	Early Retirement Benefits Description Y	Offer DROP
INDIAN RIVER SHORES	PF	Y ILOD = ACCR BEN (MIN 42% AME); REG = W/10SC, ACCR BEN (MIN 25% AME); OFFSET W/ OTHER BENS	Y BEN VR W/ VESTED, MARRIED OR NON-VESTED; ACCUM CONTRIBS GUARANTEED	N NONE	Yes
INDIAN SHORES	P	Y ILOD = ACCR BEN (MIN 42% AMC); REG = W/10SC, ACCR BEN (MIN 25% AMC)	Y VESTED = ACCR BEN (REDUCED IF EARLY); NON-VESTED = REF W/O INT	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NR	No
JACKSON MEMORIAL HOSPITAL	G	Y ACTUARIALLY REDUCED ACCR BEN; ILOD = MIN 42% AMC; REG = W/8SC, MIN 25% AMC	Y ILOD = ACCR BEN (MIN 50% PAY); REG = 100% JT & SURV ACCR BEN	Y W/6SC; ACCR BEN REDUCED 5%/YR PRIOR TO NRD	No
JACKSONVILLE	CO	Y ILOD=50% AVG SAL FOR LAST 3 YRS; REG=W/5SC, 25% AVG SAL FOR LAST 3 YRS + 2.5%/YR OVER 5SC (MAX 50%)	Y RET ELIG = 75% ACCR BEN TO SP; RET INELIG = 75% OF BEN IF MBR WORKED TO NR @ 2% BEN RATE	N NONE PROVIDED	Yes
JACKSONVILLE	G	Y DISB THRU DIFFERENT PLAN/FUND	Y RET ELIG = 75% ACCR BEN TO SP; RET INELIG = 75% BEN IF MBR WORKED TO NR (BASED ON 2% ACCR RATE)	Y 50 W/20SC; ACCR BEN REDUCED 0.5%/MO PRIOR TO 55; ALSO 25SC (2% FMC X SC)	No
JACKSONVILLE	PF	Y ACCR BEN (MIN 60% EARNINGS BASE), MIN \$400/MO	Y W/20SC: 75% PROJ BEN TO SP +\$200/MO TO CH; MAX PROJ NRB	N NONE SPECIFIED	Yes
JACKSONVILLE BEACH	F	Y ILOD = ACCR BEN (MIN 50% FAC, + SPECIAL PROV); REG = W/10SC, ACCR BEN (MIN 25% FAC)	Y ILOD = 100% NRB TO SP (MIN 35% FAC); REG = W/10SC, 100% NRB TO SP	N NONE	Yes
JACKSONVILLE BEACH	G	Y ILOD= ACCR BEN (MIN 50% FAC) + SPECIAL PROV; REG = W/10SC, ACCR BEN (MIN 25% FAC)	Y ILOD = 100% ACCR BEN TO SP (MIN 35% FAC); REG = W/10SC, 100% ACCR BEN TO SP	Y W/20SC; ACCR BEN REDUCED 7.5%/YR FOR 1ST 5 YRS PRIOR TO NRD, 5.5%/YR IN EXCESS OF 5 YRS PRIOR	Yes
JACKSONVILLE BEACH	P	Y ILOD = ACCR BEN (MIN 50% FAC) + SPECIAL PROV; REG = W/10SC, ACCR BEN (MIN 25% FAC)	Y ILOD = ACCR BEN TO SP (MIN 35% FAC); REG = W/10SC, ACCR BEN TO SP	Y 20SC OR 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NR	Yes
JACKSONVILLE PF SENIOR STAFF	G	Y 60 % OF FIINAL AVER. EARNING	Y	Y AGE 60 W/ 65 YRS OF SC. BEN. REDUCED .5% BEFORE AGE 65	No
JUPITER	P	Y ACTUARIALLY REDUCED ACCR BEN (MIN 60% SAL), +SUPP; REG REQUIRES 10SC EFF. 3/6/12	Y ILOD = ACCR BEN (MIN 60% AS); REG = VESTED: ACCR BEN, NON-VESTED: CONTRIB REF	Y 50 W/10SC; REDUCTION VR W/ TIER 1 OR 2	Yes
JUPITER ISLAND	GPF	Y ILOD & REG = W/5SC, 2/3 ACCR BEN	Y VESTED & MARRIED = JT & 50% SURV	Y 55 W/10SC; ACCR BEN REDUCED 1/15TH FOR 1ST 5 YRS EARLY & 1/30TH FOR NEXT 5 YRS	No
KEY BISCAVNE	PF	Y ILOD = ACCR BEN (MIN 70% AFC); REG = W/5SC, ACCR BEN (MIN 50% AFC)	Y ILOD & REG = W/10SC: MO BEN FROM PVAB; <10SC: REF W/O INT; WORKING AFT NRD: 10-YR ACCR BEN	Y 50 W/5SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD	Yes

APPENDIX B2 (Continued) - Added Benefit Data - 9/30/2022

City or District	TYP SYS	Disability Benefits Description Y	Death Benefits Description Y	Early Retirement Benefits Description Y	Offer DROP
KEY WEST	G	Y ILOD & REG (W/10SC) = > OF BEN SUPPORTED BY PVAB OR BEN SUPPORTED BY 18X FMC (ILOD MIN = 42% FMC)	Y 10-YR CERT BEN SUPPORTED BY > OF 1) PVAB OR 2) < OF 18X FMC OR 100X ANTICIPATED MONTHLY NRB	Y 55 W/10SC; ACCR BEN REDUCED BY 1/15 PER YR PRIOR TO NR	Yes
KEY WEST	PF	Y ILOD = > OF 42% AMC, MO BEN FROM PVAB, OR MO BEN FROM 18X AMC; REG = W/10SC, ACCR BEN (MIN 25% AMC)	Y MO BEN BASED ON > OF 1) PVAB OR 2) < OF 18X FMC OR 100X NRB	Y 50 W/10SC; ACCR BEN REDUCED IN AN ACTUARIAL EQUIV MANNER (MAX 3%/YR)	Yes
KEY WEST HOUSING	G	Y W/5SC; ACCR BEN (MIN 20% AVG BASIC COMP FOR FINAL 3 YRS); OFFSET W/ WC, ETC	Y ILOD=75% PROJ NRB TO SP (100% IF SP HAS CH<19); REG=60% VESTED PROJ NRB TO SP (75% IF SP HAS CH<19)	Y 20SC OR 55 W/15SC; ACCR BEN REDUCED 5%/YR PRIOR TO AGE 60	Yes
KEY WEST UTILITY	G	Y W/10SC = ACCR BEN (MIN 20% CAC (20% FINAL 3-YR AVG BASIC COMP IF HDT BEF 6/1/10)); OFFSET W/WC, ETC	Y OPT 1 (75% PROJ NR BEN TO SP) OR OPT 2 (100% PROJ NR BEN WHILE CH < 21, THEN 60% PROJ NR BEN TO SP)	Y 20SC, ANY AGE OR 55 W/10SC; ACCR BEN REDUCED 5%/YR PRIOR TO NRD	No
KISSIMMEE	F	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/5SC, ACCR BEN (MIN 25% AFC)	Y W/5SC; MO BEN PROVIDED BY > OF (1) PVAB & (2) < OF 24X AVG COMP OR 100X ANTICIPATED MO NR BEN	Y 50 W/10SC; ACCR BEN REDUCED ACTUARIALLY	Yes
KISSIMMEE	G	Y W/2CS, ACCR BEN; ILOD = MIN 42% FAC, REG = MIN 25% FAC; OFFSET W/ SS, WC, ETC	Y W/5CS, MO ANNUITY BASED ON > OF (1) PVAB OR (2) < OF 24X AVG COMP & 100X NRB	Y 55 W/10CS; ACCR BEN REDUCED 2%/YR PRIOR TO AGE 60, + \$100/MO TO AGE 65 (\$25/MO AFTER)	Yes
KISSIMMEE	P	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/5SC, ACCR BEN (MIN 25% AFC)	Y W/5SC = MO BEN PROVIDED BY > OF (1) PVAB & (2) < OF 24X AVG COMP OR 100X ANTICIPATED MO NRB	Y 40 W/15SC; ACCR BEN REDUCED 3%/YR FOR 1ST 5 YRS AND 2%/YR FOR NEXT 5 YRS	Yes
KISSIMMEE UTILITY AUTHORITY	G	Y W/2SC; ACCR BEN (MIN 25% AFC)	Y W/5SC; 10-YR CERT BEN FUNDED BY > OF (1) ACCR BEN OR (2) < OF 24X AFC OR 100X PROJ NRB	Y 55 W/10SC; ACCR BEN REDUCED 2%/YR PRIOR TO NR; + VR SUPP	Yes
LABELLE	F	Y ILOD = ACCR BEN (MIN 50% AFC); REG = W/10SC, ACCR BEN (MIN 25% AFC); OFFSET W/ WC, OTHER DISB, ETC	Y VESTED = 10-YR ACCR BEN (REDUCED IF EARLY); NON-VESTED = REF W/O INT	Y 50 W/10SC, ACCR BEN REDUCED 3%/YR PRIOR TO NRD	Yes
LADY LAKE	P	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN	Y VESTED = 10-YR ACCR BEN (REDUCED IF EARLY); NON-VESTED = REF W/O INT	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR	Yes
LAKE ALFRED	G	Y ACCR BEN, ACTUARIALLY REDUCED	Y VESTED = 5-YR ACCR BEN (REDUCED IF EARLY); NON-VESTED = REF W/INT	Y 55 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NR	Yes
LAKE ALFRED	PF	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN (MIN 25% AFC)	Y VESTED = 10-YR ACCR BEN; NON-VESTED = REF W/O INT	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NR	Yes
LAKE CITY	F	Y ILOD = ACCR BEN (MIN 42% FMC); REG = VESTED: ACCR BEN (MIN 27.5% FMC), NON-VESTED: CONTRIB REF	Y VESTED = ACCR BEN (REDUCED IF EARLY); NON-VESTED = CONTRIB REF	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR	Yes

APPENDIX B2 (Continued) - Added Benefit Data - 9/30/2022

City or District	TYP SYS	Disability Benefits Description Y	Death Benefits Description Y	Early Retirement Benefits Description Y	Offer DROP
LAKE CITY	G	Y EARLY RET BEN (ILOD MIN 42% AMC, REG MIN 25% AMC) LESS SS DISB BEN; REG REQ 10SC	Y VESTED = 100% JT & SURV BEN @ EARLIEST RET ELIG; NON-VESTED = REF W/INT	Y 52 W/10SC (NON-ELEC) OR 52 W/8SC (ELEC); ACCR BEN REDUCED FROM AGE 62	Yes
LAKE CITY	P	Y ILOD = ACCR BEN (MIN 42% AME); REG = W/10SC, ACCR BEN; OFFSET BY WC IF NECESSARY	Y VESTED = 10-YR ACCR BEN (REDUCED IF EARLY)	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR (SUPP NOT REDUCED)	Yes
LAKE HELEN	P	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN (MIN 25% AFC); OFFSET W/ WC, DISB, ETC	Y ILOD = 50% SAL FOR LIFE; REG = VESTED: 10-YR ACCR BEN, NON-VESTED: CONTRIB REF	Y W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD	No
LAKE MARY	F	Y ILOD = ACCR BEN (MIN 50% SAL); REG = W/5SC, ACCR BEN (MIN 25% SAL)	Y ILOD = MO BEN FROM > OF ACTUARIAL EQUIV OF PVAB OR 10% SAL; REG = W/5SC, 50% OF ILOD BEN	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD	Yes
LAKE MARY	P	Y ILOD = ACCR BEN (MIN 50% SAL); REG = VESTED: ACCR BEN; NON-VESTED: CONTRIB REF	Y VESTED = ACTUARIAL EQUIV OF ACCR BEN (ILOD Y MIN = 10% COMP); NON-VESTED = CONTRIB REF	Y 50 W/5SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD	Yes
LAKE PARK (RETIRED)	P	Y ILOD = 2/3 ME; REG = W/10SC, ACCR BEN; OFFSET W/ SS & WC	Y ACCR BEN OR REF W/ INT	N NONE SPECIFIED	No
LAKE WALES	F	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN (MIN 25% AFC)	Y ILOD = SPECIAL PROVISIONS FOR SP & CH; REG = Y VESTED: 10-YR ACCR BEN, NON-VESTED: CONTRIB REF	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR	Yes
LAKE WALES	G	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN (REDUCED IF EARLY) OR REF W/INT	Y Refund Employee Contributions with interest	Y 55 W/10SC; ACCR BEN REDUCED 1/15TH FOR THE 1ST 2.5 YRS & 1/30TH FOR THE NEXT 2.5 YRS PRIOR TO NR	Yes
LAKE WALES	P	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN (MIN 25% AFC)	Y ILOD = 10-YR ACCR BEN OR OPT VR W/ SP OR CH; REG = VESTED: 10-YR ACCR BEN, NON-VESTED: CONTRIB REF	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR	Yes
LAKE WORTH BEACH	F	Y ILOD = ACCR BEN (MIN 50% AFC); REG = W/10SC, ACCR BEN; W/ OFFSETS	Y ILOD = SPEC PROV; REG = VESTED: ACCR BEN (100% JT & SURV), NON-VESTED: CONTRIB REF	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD	Yes
LAKE WORTH BEACH	G	Y ILOD = ACCR BEN (MIN 20SC) W/ OFFSETS; REG = W/10SC, ACCR BEN	Y ILOD = CONTRIB REF + VR % AMONG SP AND/OR N CH OR PARENT; REG = W/10SC, ACTUARIAL EQUIV OF ACCR BEN	N NONE PROVIDED	Yes
LAKE WORTH BEACH	P	Y ILOD = ACCR BEN (MIN 20SC); REG = W/10SC, ACCR BEN; W/ OFFSETS	Y ILOD = CONTRIB REF + MO PENS (VR W/ SP OR CH); REG = VESTED: ACTUARIAL EQUIV OF NRB, NON-VESTED: REF	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD	Yes
LAKELAND	F	Y ILOD = ACCR BEN (MIN 65% AFC); REG = W/10SC, ACCR BEN (MIN 40% AFC)	Y VESTED = 10-YR ACCR BEN (REDUCED IF EARLY); NON-VESTED = CONTRIB REF	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO AGE 55	Yes

APPENDIX B2 (Continued) - Added Benefit Data - 9/30/2022

City or District	TYP SYS	Disability Benefits Description Y	Death Benefits Description Y	Early Retirement Benefits Description Y	Offer DROP
LAKELAND	G	N None provided.	Y >10SC = MO BEN, VR W/ MBR < OR > AGE 50; <10SC = CONTRIB REF	Y Age 52 w/5 yrs of SC	Yes
LAKELAND	P	Y ILOD = ACCR BEN (MIN 65% FINAL PAY), REG = W/10SC, ACCR BEN (MIN 40% FINAL PAY)	Y VESTED = 10-YR ACCR BEN (REDUCED IF EARLY); NON-VESTED = CONTRIB REF	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO AGE 55	Yes
LANTANA	F	Y ILOD = ACCR BEN (MIN 75% AFS); REG = W/5SC, ACCR BEN (MIN 25% AFS)	Y NORM RET ELIG = 10-YR ACCR BEN; W/10SC = 10-YR REDUCED ACCR BEN; <10SC = CONTRIB REF	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO AGE 55	Yes
LANTANA	P	Y Line of Duty: ACC BEN, MIN 42% AFC, Not Line of Duty: ACC BEN, MIN 25% AFC	Y VESTED = ACCR BEN @ MBR'S NRD; NON- VESTED = CONTRIB REF	N NONE PROVIDED	Yes
LARGO	PF	Y ILOD = 60% AFC, OFFSET W/ WC; REG = W/10SC, 50% AFC, OFFSET W/ WC	Y > OF (1) PVAB OR (2) < OF 24X AFC OR 100X ANTICIPATED MO PENS @ NRD	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD	Yes
LAUDERDALE-BY-THE-SEA (VOL)	F	Y ILOD & REG = W/10SC, ACCR BEN; <10SC = CONTRIB REF	Y ILOD = ACCR BEN; REG = W/10SC, ACCR BEN	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD	No
LAUDERHILL	F	Y ILOD & REG (W/2SC) = ACCR BEN (MIN 50% RATE OF EARN); OFFSET W/ WC	Y ILOD = 20% RATE OF EARN TO SP OR CH (OR ACCR BEN IF >10SC); REG = ACCR BEN (PMT VR W/ SP AND/OR CH)	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD	Yes
LAUDERHILL	G	Y ILOD & REG (W/2SC = ACCR BEN (MIN 20% MO EARN) @ DISB; OFFSET W/ DISB, SS, ETC TO MAX OF 100% EARN)	Y ILOD = 20% MO EARN; REG = 50% JT & SURV BEN TO SP OR 10-YR CERT BEN TO CH	Y 55 W/15SC, ACCR BEN ACTUARIALLY REDUCED BY (1/15)-(1/30) METHOD FOR EACH MO PRIOR TO NRD	Yes
LAUDERHILL	P	Y ILOD = ACCR BEN (MIN 42% FMC); REG = W/10SC, ACCR BEN (MIN 25% FMC OR 2% FMC PER YR)	Y W/5SC = ACCR BEN (REDUCED IF EARLY); <5SC = CONTRIB REF	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD	Yes
LAUDERHILL (C&M)	G	Y ILOD = ACCR BEN (MIN 20% EARN); REG = W/7SC, ACCR BEN (MIN 20% EARN); OFFSET W/ WC, SS	Y ILOD = 20% SAL; REG = RET ELIG: BEN VR W/ MARR OR UNMARR	Y 55 W/15SC; ACCR BEN REDUCED (1/15) FOR 1ST 5 YRS & (1/30) EACH ADD'L YR PRIOR TO AGE 62	Yes
LEESBURG	F	Y ILOD = 50% BASIC COMP IN YR BEF DISB (MAX = APV OF ACCR NRB); REG = VR W/ VESTING	Y 10-YR CERT TO BENEF; > OF 1) PVAB OR 2) 2X BASIC COMP IN PREV YR (MAX = APV OF NRB)	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD	No
LEESBURG	G	Y W/10SC; BEN VR W/ ELIG OR INELIG FOR NR	Y MO BEN PROV BY > OF 1) PVAB OR 2) < OF 18X AFC AND 100X ANTICIPATED MO NRB	Y 50 W/15SC; ACCR BEN REDUCED 3.33%/YR PRIOR TO AGE 65	Yes
LEESBURG	P	Y ILOD = ACCR BEN (MIN 50% AFC), REG = W/10SC, ACCR BEN (MIN 25% AFC)	Y ILOD & VESTED REG = MO BEN PROVIDED BY > OF 1) PVAB OR 2) < OF 24X AFC OR 100X ANTICIPATED NRB	Y 45 W/10SC, ACCR BEN REDUCED 3%/YR	Yes

APPENDIX B2 (Continued) - Added Benefit Data - 9/30/2022

City or District	TYP SYS	Disability Benefits Description Y	Death Benefits Description Y	Early Retirement Benefits Description Y	Offer DROP
LIGHTHOUSE POINT	PF	N NONE PROVIDED	Y VESTED = 10-YR ACCR BEN; NON-VESTED = REF W/INT	Y 50 W/10SC; ACCR BEN REDUCED 0.25%/MO PRIOR TO NRD	Yes
LIVE OAK	F	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN (MIN 25% AFC)	Y VESTED = 50% PAY; NON-VESTED = CONTRIB REF	Y 50 W/10SC; ACCR BEN REDUCED 3% PER YEAR	No
LONGBOAT KEY	F	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN	Y VESTED OR RET ELIG = ACCR BEN; NON-VESTED = CONTRIB REF	Y 45 W/15SC OR 50 W/10SC; ACCR BEN REDUCED 3%/YR	Yes
LONGBOAT KEY	G	N NONE PROVIDED	Y VESTED = 10-YR ACCR BEN (REDUCED IF EARLY); NON-VESTED = CONTRIB REF	Y 50 W/15SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD	Yes
LONGBOAT KEY	P	Y ILOD = ACCR BEN @ 3% (MIN 42% AFC); REG = W/10SC, ACCR BEN @ 3%	Y VESTED OR RET ELIG = 10-YR ACCR BEN (REDUCED IF EARLY); NON-VESTED = CONTRIB REF	N NO LONGER OFFERED	Yes
LONGWOOD	PF	Y ACCR BEN @ 2% (ILOD = MIN 50% AFC; REG = W/10SC, MIN 25% AFC); OFFSET W/ WC, ETC.	Y VESTED = \$50K LUMP SUM + 10-YR ACCR BEN @ N NR; NON-VESTED = \$50K LUMP SUM + REF W/O INT	N NOT APPLICABLE	No
LYNN HAVEN	F	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN	Y VESTED = 10-YR ACCR BEN; NON-VESTED = REF W/O INT	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NR	Yes
LYNN HAVEN	G	Y ILOD & REG (W/10SC) = ACTUARIALLY REDUCED ACCR BEN	Y VESTED = 10-YR CERT ACCR BEN; NON-VESTED = CONTRIB REF	Y 50 W/10SC; ACCR BEN REDUCED 1/15TH EACH OF 1ST 5 YRS & 1/30TH NEXT 5 YRS PRIOR TO NRD	Yes
LYNN HAVEN	P	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN (MIN 25% AFC)	Y VESTED = 10-YR ACCR BEN; NON-VESTED = REF W/O INT	Y 45 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NR	Yes
MADISON	PF	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN (MIN 25% AFC)	Y VESTED = 10-YR ACCR BEN (REDUCED IF EARLY); NON-VESTED = REF W/O INT	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NR	Yes
MAITLAND	PF	Y ILOD = ACCR BEN (MIN 60% AFC); REG = W/10SC, ACCR BEN (MIN 25% AFC)	Y VR W/SC	Y 50 W/10SC; ACCR BEN REDUCED 2.5%/YR PRIOR TO AGE 55	Yes
MANALAPAN	GP	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN (MIN 25% AFC)	Y VESTED = 10-YR ACCR BEN (REDUCED IF EARLY); NON-VESTED = REFUND OF EE CONTRIBUTIONS	Y 50 W/10SC; ACCR BEN REDUCED 5%/YR PRIOR TO NRD	No
MARATHON	F	Y ILOD = ACCR BEN (MIN 65% AFC); REG = W/8SC, ACCR BEN; OFFSET W/ SS, WC, ETC (BUT REG NOT <25% AFC)	Y ILOD = 50% COMP TO BENEF; REG = 10-YR ACCR BEN (REDUCED IF EARLY)	Y 50 W/6SC; ACCR BEN REDUCED 3%/YR	Yes
MARCO ISLAND	F	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/8SC, ACCR BEN (MIN 25% AFC)	Y VESTED = ACCR BEN (ACTUARIALLY REDUCED IF EARLY); NON-VESTED = CONTRIB REF	Y 50 W/6SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD	Yes

APPENDIX B2 (Continued) - Added Benefit Data - 9/30/2022

City or District	TYP SYS	Disability Benefits Description Y	Death Benefits Description Y	Early Retirement Benefits Description Y	Offer DROP
MARCO ISLAND	P	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/8SC, ACCR BEN	Y VESTED = 10-YR ACCR BEN @ NRD; NON-VESTED = CONTRIB REF	Y 50 W/6SC; ACCR BEN REDUCED 3%/YR PRIOR TO NR	No
MARIANNA	F	Y ILOD = ACCR BEN (MIN 42% AMC); REG = W/10SC, ACCR BEN (MIN 25% AMC)	Y W/10SC, ACCR BEN, REF OR INS	Y 50 W/10SC, ACCR BEN REDUCED	No
MARIANNA	P	Y ILOD = ACCR BEN (MIN 42% AMC); REG = W/10SC, ACCR BEN (MIN 25% AMC)	Y VESTED = ACCR BEN (REDUCED IF EARLY); NON-VESTED = CONTRIB REF	Y 50 W/10SC, ACCR BEN REDUCED 3%/YR PRIOR TO NRD	No
MARTIN COUNTY	ERP	N NONE SPECIFIED	N NONE SPECIFIED	Y BENEFIT=FRS EARLY RET REDUCT	No
MEDLEY	P	Y ILOD = ACCR BEN @ 2.5% (MIN 42% AFC); REG = W/10SC, ACCR BEN @ 2.5% (MIN 25% AFC)	Y VESTED = 10-YR ACCR BEN (REDUCED IF EARLY); NON-VESTED = REF W/O INT	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NR	Yes
MEDLEY - GENERAL + ELECTED	G	Y ACCRUED YR VESTING SC FOR EACH YR DISB	Y Vested = Benefit payable for 10 years only	Y ELECTED = ELIG UPON TERMINATION (UNREDUCED = 50 W/8SC); REG = AGE 50	Yes
MELBOURNE	F	Y ILOD = > OF 42% AFC, 40% SAL, 2% AFC X SC; REG = W/10SC, > OF 25% AFC, EARLY RET BEN, 2% AFC X SC	Y ILOD = 40% SAL TO SP OR 15% PER MINOR CH (MAX TOTAL 40%); REG = REF W/INT OR ACTUARIALLY REDUCED BEN	Y AGE 50 OR 20SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD, +SUPP	Yes
MELBOURNE	P	Y ILOD = ACCR BEN (MIN 50% AFC), REG = W/366 CONSEC DAYS SC, ACCR BEN (MIN 25% AFC)	Y VESTED = \$50,000 OR 10-YR ACCR BEN (REDUCED IF EARLY); NON-VESTED = CONTRIB REF	Y 45 W/10SC; ACCR BEN REDUCED 3%/YR FOR 1ST 5 YRS & ACTUARIALLY AFTER THAT	Yes
MELBOURNE [G]	G	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/8SC, ACCR BEN (MIN 25% AFC)	Y VESTED = 100% JT & SURV ACCR BEN (REDUCED IF EARLY); NON-VESTED = CONTRIB REF	Y W/6SC; ACCR BEN REDUCED 5%/YR PRIOR TO NR	Yes
MELBOURNE [G] - SPECIAL RISK	G	Y ILOD = ACCR BEN (MIN 65% AFC); REG = W/8SC, ACCR BEN (MIN 25% AFC)	Y VESTED = 100% JT & SURV ACCR BEN (REDUCED IF EARLY); NON-VESTED = CONTRIB REF	Y W/6SC; ACCR BEN REDUCED 3%/YR FOR 1ST 5 YRS PRIOR TO NR & 5%/YR FOR ADD'L YRS	Yes
MELBOURNE BEACH	P	Y ILOD = 50% BASE PAY; REG = W/10SC, ACCR BEN (MIN 25% AME)	Y VESTED = 10-YR ACCR BEN @ NRD; NON-VESTED = CONTRIB REF	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NR	No
MIAMI - ELECTED	G	N NONE PROVIDED	Y LUMP SUM VALUE OF ACCRUED BENEFIT	N NONE PROVIDED	No
MIAMI - FIPO	PF	Y ILOD ("ACCIDENTAL") = > OF 2/3 AFC OR 2/3 FC; REG ("ORDINARY") = W/10SC, ACCR BEN @ 90% OF BEN RATE	Y VR W/ ILOD ("ACCIDENTAL") OR REG ("ORDINARY")	Y W/20SC; ACTUARIAL EQUIV OF ACCR BEN	Yes
MIAMI - FIPO (STAFF)	G	Y after 5 yrs of Vesting Service	Y Normal Retirement date, equivalent to lump sum payable immediately	Y 50&10 CS; 6%/ yr prior to Normal Retirement	Yes
MIAMI - FIPO COLA (RETIRED)	PF	Y FOR MEMBERS WHO HAVE RETIRED	Y FOR MEMBERS WHO HAVE RETIRED	Y FOR MEMBERS WHO HAVE RETIRED	No

APPENDIX B2 (Continued) - Added Benefit Data - 9/30/2022

City or District	TYP SYS	Disability Benefits Description Y	Death Benefits Description Y	Early Retirement Benefits Description Y	Offer DROP
MIAMI - GESE	GS	Y ILOD = ACCID: 2/3 (AFC OR FINAL COMP), SICK: 90% AB OR 40% FAC; REG = W/10SC, 90% AB OR 30% FAC	Y ILOD = 50% AFC + CONTRIBS; REG = W/3SC, LUMP SUM = CONTRIBS + 50% COMP; OPTIONAL SP BEN IF RET ELIG	Y W/20SC; ACCR BEN ACTUARIALLY REDUCED FROM EARLIEST NRA	Yes
MIAMI - GESE (EXCESS)	GS	N SUPPLEMENTAL BENEFITS ONLY	N SUPPLEMENTAL BENEFITS ONLY	N SUPPLEMENTAL BENEFITS ONLY	No
MIAMI - GESE (STAFF)	GS	N NONE SPECIFIED	N NONE SPECIFIED	N NONE SPECIFIED	Yes
MIAMI - OFF-STREET PARKING	G	N NOT APPLICABLE	Y VESTED = LUMP SUM APV OF ACCR BEN (MIN = REF W/ INT)	N NOT APPLICABLE	No
MIAMI BEACH	G	Y ILOD = ACCR BEN (MIN 65% F.A.M.E. (TIER A = MIN 75%)); REG = W/5SC, ACCR BEN (MIN 35% F.A.M.E.)	Y W/3SC; 50% ACCR BEN (MIN 30%, MAX 40% F.A.M.E.)	Y RULE OF 75; TIER B MIN AGE = 50; HDT AFT 9/30/10 MIN AGE = 55; ACCR BEN ACTUARIALLY REDUCED	Yes
MIAMI BEACH	PF	Y ILOD=AB, MIN:85% COMPENSATION; REG=W/5SC, MONTHLY ACCR BEN	Y ILOD=>AB & 85% COMPENSATION; REG=W/5SC, N VARIES	N NONE SPECIFIED	Yes
MIAMI SHORES VILLAGE	G	N NONE PROVIDED	Y ELIGIBLE FOR EARLY OR NORM RET BENEFIT; ILOD & REG=ACCRUED NORM RET BENEFIT	Y 55W/15SC; NORM RET BEN REDUCED FOR NUMBER OF MO EARLY RET DATE PRECEDES AGE 62	Yes
MIAMI SHORES VILLAGE	P	Y ILOD = accrued benefit (MIN 42% AFC); REG = W/10SC, accrued benefit (MIN 25% AFC)	Y 10 YRS SC = accrued benefit (reduced if early); not eligible = refund employee contributions with interest	Y 55 W/10SC, accrued benefit reduced 3%/YR from NRD	Yes
MIAMI SPRINGS	G	Y ILOD & REG = W/10SC (UNLESS MBR GETS WC), ACCR BEN (MIN 25% SAL IF GETTING WC),	Y W/10SC = 100% JT & SURV ACCR BEN; <10SC = CONTRIB REF	Y 55 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD	Yes
MIAMI SPRINGS	PF	Y ILOD = 2/3 EARN; REG = W/10SC, ACCR BEN (MIN 25% AME)	Y ILOD = 25% EARN TO SP + 7.5% EARN TO ELIG CH (MAX TOTAL 40%); REG & NR ELIG = ACCR BEN	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD	Yes
MIAMI-DADE COUNTY	ERP	N NONE SPECIFIED	N NONE PROVIDED	Y SPEC PROV BY BARGAINING UNIT	No
MIDWAY FCD	F	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN (MIN 25% AFC)	Y >10SC = ACCR BEN (REDUCED IF EARLY); <10SC = Y REF W/O INT;	Y 50 W/10SC; REDUCED 3%/YEAR BEFORE 55	Yes
MILTON	F	Y ILOD = ACCR BEN; REG = W/10SC, ACCR BEN	Y VESTED = 10-YR ACCR BEN; NON-VESTED = REF W/O INT	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR	Yes
MILTON	G	Y W/10SC; ACCR BEN	Y CONTRIB REF	Y 55 W/10SC; ACCR BEN ACTUARIALLY REDUCED	Yes
MILTON	P	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN	Y VESTED = 10-YR ACCR BEN; NON-VESTED = REF W/O INT	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NR	Yes

APPENDIX B2 (Continued) - Added Benefit Data - 9/30/2022

City or District	TYP SYS	Disability Benefits Description Y	Death Benefits Description Y	Early Retirement Benefits Description Y	Offer DROP
MIRAMAR	F	Y ILOD = ACCR BEN (MIN 2/3 AFC); REG = W/10SC, ACCR BEN (MIN 30% AFC)	Y ILOD = VR W/ SP OR NO SP; REG = VESTED: ACCR Y BEN, NON-VESTED: REF W/ INT	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD	Yes
MIRAMAR	G	N NOT APPLICABLE	Y VESTED = RET ELIG: ACCR BEN (10-YR CERT & LIFE), INELIG = EARLY RET BEN; NON-VESTED = REF W/ INT	Y 55 W/7'SC; ACCR BEN REDUCED 6%/YR PRIOR TO NRD	Yes
MIRAMAR	P	Y ILOD = 66.67% AME; REG = W/10SC, ACCR BEN (MIN 25% AME)	Y VESTED = ACCR BEN; NON-VESTED = REF W/ INT	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD	Yes
MIRAMAR - MANAGEMENT	G	N NONE PROVIDED	Y VESTED = 100% JT & SURV ACCR BEN; NON-VESTED = REF W/ INT	Y 50 W/10SC; ACCR BEN REDUCED 5%/YR PRIOR TO AGE 55	Yes
MONROE COUNTY	ERP	N NONE	N NONE	Y BEN = FRS OR TRS RED BENEFIT	No
MONROE COUNTY VOL F.F. & EMS	F	N NONE SPECIFIED	Y VESTED = PVVB	N NONE SPECIFIED	No
MONTICELLO	F	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN (MIN 25% AFC)	Y VESTED = 10-YR ACCR BEN (REDUCED IF EARLY) OR CONTRIB REF; NON-VESTED = CONTRIB REF	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NR	No
MONTICELLO	P	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN (MIN 25% AFC)	Y >10SC = ACCR BEN; <10SC = REF W/O INT	Y 50 W/10SC, REDUCED ACCR BEN	No
MOUNT DORA	F	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN (MIN 25% AFC)	Y VESTED = ACCR BEN; NON-VESTED = REF W/INT; Y HDT BEF 5/20/97 = AGE 50	Y 45 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD	Yes
MOUNT DORA	G	Y ACCR BEN, REDUCED SAME AS EARLY RET	Y 50 W/7SC; ACCR BEN TO SP (50% JT & SURV) OR BENEF (10-YR CERT)	Y 50 W/7SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD	Yes
MOUNT DORA	P	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/6SC, ACCR BEN (MIN 25% AFC)	Y VESTED = ACCR BEN (REDUCED IF EARLY); NON-VESTED = REF W/INT	Y 50 W/6SC; ACCR BEN REDUCED 3%/YR PRIOR TO AGE 55	Yes
NAPLES	F	Y ILOD = ACCR BEN (MIN 42% FAC); REG = ACCR BEN (MIN 25% FAC)	Y VESTED = ACCR BEN (100% JT & SURV) ACTUARIALLY REDUCED FROM AGE 55; NON-VESTED = REF W/ INT	Y 50 W/8SC; ACCR BEN REDUCED 3%/YR PRIOR TO 55 OR 20 YRS CS	Yes
NAPLES	G	N NONE PROVIDED	Y <5.5SC = REF W/INT; >5.5SC = REF W/ INT + AMT EQUAL TO ACCUM CONT @ CITY RATE	Y 55 W/5SC; ACCR BEN REDUCED 5%/YR PRIOR TO 65 (HDT BEF 10/1/11 = 3%/YR PRIOR TO 60)	Yes
NAPLES	P	Y ILOD = ACCR BEN (MIN 42% FAC); REG = ACCR BEN (MIN 25% FAC)	Y VESTED = 10-YR CERT ACCR BEN (ACTUARIALLY REDUCED); NON-VESTED = REF W/5.5% INT	Y 45 W/20SC; ACCR BEN REDUCED 5%/YR PRIOR TO NR (45 OR 20SC, 3%/YR IF HDT BEF 4/1/12)	Yes

APPENDIX B2 (Continued) - Added Benefit Data - 9/30/2022

City or District	TYP SYS	Disability Benefits Description Y	Death Benefits Description Y	Early Retirement Benefits Description Y	Offer DROP
NEPTUNE BEACH	P	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN	Y VESTED = 10-YR ACCR BEN; NON-VESTED = REF W/O INT	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD	Yes
NEW PORT RICHEY	F	Y ILOD = > OF ACCR BEN/60% SAL/42% AFC; REG = W/1SC, > OF ACCR BEN/30% SAL/25% AFC; +\$100/MO TO AGE 65	Y VESTED OR ELIG FOR NORM RET = 100% JT & SURV ACCR BEN OR 10-YR ACCR BEN; OTHERWISE = REF W/O INT	Y 50 & 10 W/3% REDUCTION BEFORE NRD	Yes
NEW PORT RICHEY	P	Y SPEC. PROV. FOR ILOD, REG (W/1SC)	Y SPEC. PROV. FOR ILOD, REG (W/5SC)	Y Age 50 w/10SC = Accrued benefit reduced 3% from NRD	Yes
NEW SMYRNA BEACH	F	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/5SC, ACCR BEN (MIN 25% AME)	Y ILOD = 50% AFC FOR LIFE OF SP; REG = VESTED: 50% JT & SURV TO SP; NON-VESTED: CONTRIB REF	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NR	Yes
NEW SMYRNA BEACH	P	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN (MIN 25% AFC)	Y VESTED = 50% AFC TO SP FOR LIFE; NON-VESTED = CONTRIB REF	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NR	Yes
NORTH BAY FCD	F	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN (MIN 25% AFC)	Y VESTED = 10-YR ACCR BEN; NON-VESTED = REF W/O INT	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD	No
NORTH BREVARD HOSPITAL (Parrish)	G	Y W/10SC; ACCR BEN W/ NO REDUCTION	Y W/5SC; PVAB	Y 55 W/20SC; ACCR BEN REDUCED BY 1/15 FOR 1ST 5 YRS AND 1/30 FOR NEXT 5 YRS PRIOR TO AGE 65	No
NORTH BROWARD HOSPITAL	G	Y PROVIDED BY MBR'S ACCT - 100% AUTO VESTING	Y PROVIDED BY MBR'S ACCT - 100% AUTO VESTING	Y 55 W/5SC; VESTED ACCOUNT VALUE	No
NORTH COLLIER FCD (was North Naples)	F	Y ILOD = ACCR BEN (MIN 65% AFC); REG = W/8SC, ACCR BEN (MIN 25% AFC)	Y VESTED = MARRIED: 10-YR CERT ACCR BEN, SINGLE: 10-YR ACCR BEN (BOTH REDUCED IF EARLY)	Y W/6SC; ACCR BEN REDUCED 3%/YR PRIOR TO NR	Yes
NORTH MIAMI 691 [GPF]	F	Y ILOD = 75% PAY; REG = ACCR BEN (MAX 50% PAY); OFFSET W/ OTHER DISB BENS	Y ILOD = 50% PAY TO SP + 10% PER CH (MAX 100%); REG = VR W/ RET ELIG OR NOT ELIG	Y W/14SC; ACCR BEN REDUCED 4%/YR PRIOR TO NRD	No
NORTH MIAMI 691 [GPF]	G	Y ILOD = 75% PAY; REG = ACCR BEN (MAX 50% PAY); OFFSET W/ OTHER DISB BENS	Y ILOD = 50% PAY TO SP + 10% PER CH (MAX 100%); REG = VR W/ RET ELIG OR NOT ELIG	Y 14SC OR 55 W/10SC; ACCR BEN REDUCED 4%/YR PRIOR TO NRD	No
NORTH MIAMI 691 [GPF]	P	Y ILOD = 75% PAY; REG = ACCR BEN (MAX 50% PAY); OFFSET W/ OTHER DISB BENS	Y ILOD = 50% PAY TO SP + 10% PER CH (MAX 100%); REG = VR W/ RET ELIG OR NOT ELIG	Y W/14SC; ACCR BEN REDUCED 4%/YR PRIOR TO NRD	No
NORTH MIAMI 748	P	Y ILOD = 75% COMP (MIN ACCR BEN OR 42% AFC); REG = VESTED ACCR BEN (W/10SC, MIN = ACCR BEN OR 25% AFC)	Y ILOD = VR W/SP&CH; REG = LUMP SUM, VR W/ VESTED OR NON-VESTED	Y 20SC (IF NO 20 & OUT WAIVER) OR 50 W/10SC; REDUCED ACCR BEN (REDUCTION VR W/ OR W/O 20 & OUT WAIVER)	No

APPENDIX B2 (Continued) - Added Benefit Data - 9/30/2022

City or District	TYP SYS	Disability Benefits Description Y	Death Benefits Description Y	Early Retirement Benefits Description Y	Offer DROP
NORTH MIAMI BEACH	G	Y ACCR BEN (MIN = 60% FMC - 64% SS DISB); SPECIAL PROVISIONS IF MBR DIES BEF NRD	Y BEN SUPPORTED BY > OF A) PVAB OR B) < OF 24X MO PAY ON PRIOR OCTOBER 1 AND 100X ANTICIPATED NRB	Y 20SC OR 55 W/15SC; ACCR BEN ACTUARIALLY REDUCED	Yes
NORTH MIAMI BEACH	PF	Y ILOD = ACCR BEN (MIN 60% FMC)	Y ILOD = ACT EQ OF > OF 1) BEN FOR REG DEATH OR 2) 60% FMC; REG = ACT EQ OF > OF 1) PVAB @ NRD OR 2)VR	Y 45 W/15SC OR 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRA	Yes
NORTH MIAMI BEACH - MANAGEMENT	G	Y ACCR BEN (MIN 25% AME); OFFSET BY WC, DISB, ETC	Y VESTED = ACCR BEN (REDUCED IF EARLY); NON-VESTED = REF W/3% INT	Y 55 W/10SC; ACCR BEN REDUCED ACTUARIALLY	Yes
NORTH PORT	F	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN	Y VESTED = 10-YR ACCR BEN; NON-VESTED = REF W/O INT	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR	Yes
NORTH PORT	P	Y ILOD = ACCR BEN @ 2% RATE (MIN 60% EARN); REG = W/10SC, ACCR BEN @ 2% RATE (MIN 50% EARN)	Y ILOD = 60% COMP; REG = W/5SC, 50% COMP; VESTED MIN = ACCR BEN LESS SURV BENS PAYABLE	Y 45 W/10SC; ACCR BEN REDUCED 3%/YR	Yes
NORTH RIVER FCD	F	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/5SC, ACCR BEN (MIN 25% AFC)	Y VESTED = A) LUMP SUM (> OF PVAB OR 5X ANN'L ACCR BEN) OR B) MO BEN FROM A); NON-VESTED = REF W/O INT	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR	Yes
OAKLAND PARK	G	Y 66 2/3% BASE SAL; OFFSET W/ SS & WC UNTIL NRA FOLLOWED BY ORIG ACCR BEN @ NRA	Y LUMP SUM = 100% BASIC PAY (IF <15SC) OR 150% BASIC PAY (IF >15SC); MAX \$30,000	Y 30SC OR 52 W/7SC; ACCR BEN REDUCED 3.1%/YR PRIOR TO AGE 62 (IF <30SC)	No
OAKLAND PARK	PF	Y ILOD = VR; REG = W/10SC, VR; DIFF PROVISIONS FOR F HIRED AFT 3/1/13	Y ILOD = VR W/SP OR CH; REG = 1/2 ILOD (MIN W/10SC = ACCR BEN); DIFF PROVISIONS FOR F HIRED AFT 3/1/13	Y W/20CSC OR 50 W/10CSC; ACCR BEN REDUCED 3%/YR	Yes
OCALA	F	Y ILOD = ACCR BEN (MIN 42% AME); REG = ACCR BEN (MIN 30% AME)	Y ILOD OR VESTED = 10-YR ACCR BEN OR 50% AME TO SP UNTIL DEATH; NON-VESTED = CONTRIB REF	Y 50 W/10SC; ACCR BEN REDUCED 2%/YR PRIOR TO NRD	Yes
OCALA	G	Y ILOD = \$50 + 1% X AFC X SC (MIN \$100); REG = W/5SC, SAME BEN AS ILOD	Y VESTED = 10-YR ACCR BEN; NON-VESTED = REF W/O INT	Y 25SC, ANY AGE OR 55 W/5SC; ACCR BEN REDUCED 3%/YR PRIOR TO NR	Yes
OCALA	P	Y ILOD = ACCR BEN (MIN 42% AFC), REG = W/10SC, ACCR BEN (MIN 25% AFC)	Y VESTED = 10-YR ACCR BEN (REDUCED IF EARLY); NON-VESTED = CONTRIB REF	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NR	Yes
OCEAN CITY-WRIGHT FCD	F	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN (MIN 30% AFC)	Y VESTED = 10-YR ACCR BEN (REDUCED IF EARLY); NON-VESTED = REF W/O INT	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR	Yes
OCOE	G	N NONE SPECIFIED	Y VESTED =10-YR ACCR BEN; NON-VESTED = REF W/O INT	Y 50 W/7SC (5SC IF HDT BEF 9/17/12; 9SC IF MAYOR/COMM); ACCR BEN ACTUARIALLY REDUCED	Yes

APPENDIX B2 (Continued) - Added Benefit Data - 9/30/2022

City or District	TYP SYS	Disability Benefits Description Y	Death Benefits Description Y	Early Retirement Benefits Description Y	Offer DROP
OCOEE	PF	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN	Y VESTED = 10-YR ACCR BEN; NON-VESTED = REF W/O INT	Y 45 W/5SC; ACCR BEN REDUCED 3%/YR TO AGE 50 & ACTUARIALLY FROM AGE 50 TO 45	Yes
OKALOOSA ISLAND FCD	F	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN	Y VESTED = 10-YR ACCR BEN; NON-VESTED = REF W/O INT	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NR	No
OKEECHOBEE	F	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/5SC, > OF REDUCED ACCR BEN, ACCR BEN @ 2% RATE OR 25% AFC	Y VESTED = > OF 50% PVVB OR REF W/ INT; RET ELIG = > OF ACCR BEN OR 50% PVVB; NON-VESTED = CONTRIB REF	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR	Yes
OKEECHOBEE	G	Y CALC'D AS EARLY RET IF BEN BEGINS AT 55 OR LATER, + ACTUARIAL REDUCTION IF PRIOR TO 55	Y VESTED = > OF 50% PVVB OR REF W/ INT; RET ELIG = > OF ACCR BEN OR 50% PVVB; NON-VESTED = REF W/INT	Y 55 W/10SC; ACCR BEN REDUCED 2%/YR PRIOR TO NRD	Yes
OKEECHOBEE	P	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/5SC, > OF REDUCED ACCR BEN, ACCR BEN @ 2% AFC, OR 25% AFC	Y VESTED = > OF 50% PVVB OR REF W/ INT; RET ELIG = > OF ACCR BEN OR 50% PVVB; NON-VESTED = REF W/INT	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD	Yes
OKEECHOBEE UTILITY	G	Y CALC'D AS EARLY RET IF BEN BEGINS AT 55 OR LATER, + ACTUARIAL REDUCTION IF PRIOR TO 55	Y VESTED = > OF 50% PVVB OR REF W/ INT; RET ELIG = > OF ACCR BEN OR 50% PVVB; NON-VESTED = REF W/INT	Y 55 W/10SC; ACCR BEN REDUCED 2%/YR PRIOR TO NRD	Yes
OLDSMAR	F	Y ILOD = ACCR BEN (MIN 66% AME); REG = ACCR BEN (MIN 25% AME); OFFSET W/ WC, DISB, ETC	Y ILOD = ACCR BEN (MIN 50% PLAN COMP); REG = Y VESTED: 50% ACCR BEN, NON-VESTED: CONTRIB REF	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRA	No
ORANGE COUNTY LIBRARY	G	N NONE PROVIDED	Y REF W/ INT	Y 55 W/9SC; ACCR BEN REDUCED BY 5%/YR PRIOR TO NR	No
ORANGE PARK	F	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN	Y VESTED = ACCR BEN REDUCED ACTUARIALLY; NON-VESTED = REF W/O INT	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR	Yes
ORANGE PARK	G	N NONE SPECIFIED	Y MARRIED = 50% JT & SURV ANNUITY; UNMARRIED = 10-YR CERTAIN ACCR BEN	Y 55 W/10SC; ACCR BEN REDUCED BY (1/15)/YR FOR 1ST 5 YRS AND (1/30)/YR FOR NEXT 5 YRS PRIOR TO NRD	No
ORANGE PARK	P	Y ILOD=50%PAY @ DT OF DISAB ; REG=W/10SC, 25%PAY @ DT OF DISAB: + PROV; MIN=2%AME X SC	Y ILOD=50% PAY; REG W/10SC OR SERVICE CONNECTED W/NO SPOUSE OR DEP CHILDREN=ACCRUED BENEFIT	Y 45W/10SC; ACCR BEN (EXCLUDING \$200MO SUPP), RED 3%/YR EARLY RET PRECEDES NORM RET	Yes
ORLANDO	F	Y ILOD = 80% AMS + 2%/YR FOR 40 TO 50SC; REG = AB @ VR MULT, <10SC: 3%, 10-20SC: 4% (MAX 60%)	Y ILOD= VR W/ SC & SP/CH/BENEF; REG = W/10SC: 10-YR ACCR BEN, THEN VR% OF ACCR BEN FOR LIFE	Y 20SC, ANY AGE OR 47 W/10SC; SAME AS NORM RET BUT MULTIPLIER MAY CHANGE	Yes

APPENDIX B2 (Continued) - Added Benefit Data - 9/30/2022

City or District	TYP SYS	Disability Benefits Description Y	Death Benefits Description Y	Early Retirement Benefits Description Y	Offer DROP
ORLANDO	G	Y PAID THROUGH INSURANCE CONTRACT	Y 1) 40 W/10SC: 50% OF ACTUARIALLY RED ACCR BEN TO SP; 2) 25SC: 100% OF ACTUARIALLY REDUCED ACCR BEN	Y 55 W/10SC; ACCR BEN REDUCED BY 1/6 OF 1% PER MONTH PRIOR TO AGE 65	No
ORLANDO	P	Y ILOD=80%AMS; REG=AB W/ VR MULT: <10SC=3%, 10-15SC=4%, 16-20SC=60%AMS, (20+)SC=60%AMS+4%/YR OVER 20	Y ILOD = 60% AMS; REG = W/10SC; 65% OF REG DISB BEN	Y 47 W/10SC; 2% X AMS X SC	Yes
ORLANDO AVIATION	G	N NONE PROVIDED	Y W/3SC; VESTED ACCR BEN (MARR: 50% CONTINGENT; UN-MARR: 5-YR BEN, ACTUARIALLY EQUIV)	Y 55 W/7SC; ACCR BEN REDUCED 0.25%/MO PRIOR TO NRD	No
ORLANDO UTILITY	G	N NONE PROVIDED	Y W/10SC; VR W/ MARRIED OR NOT; BEF/AFT EARLIEST RET AGE	Y 25SC OR 55 W/10SC; ACCR BEN REDUCED 1%/YR PRIOR TO NRD; ST. CLOUD EE's TERM BEF 5/1/07=ACTUARIAL RED	No
ORMOND BEACH	F	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN	Y VESTED = 10-YR ACCR BEN; NON-VESTED = REF W/O INT	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR	Yes
ORMOND BEACH	G	Y W/10SC, ACCR BEN (CVG FROM HDT IF HIRED BEF 9/1/93)	Y VESTED = SURV ANNUITY; NON-VESTED = REF W/ INT	Y 60 W/5SC OR AGE+SC = 80; ACCR BEN REDUCED 5%/YR PRIOR TO NR	Yes
ORMOND BEACH	P	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN	Y VESTED = 10-YR ACCR BEN; NON-VESTED = REF W/O INT	Y 45 W/10SC; ACCR BEN REDUCED 3%/YR	Yes
OVIEDO	F	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN (MIN 25% AFC)	Y VESTED = 10-YR ACCR BEN (REDUCED IF EARLY); NON-VESTED = REF W/O INT	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR	Yes
OVIEDO	P	Y ILOD = ACCR BEN (MIN 42% AFC OR 80% FOR INTENTIONAL VIOLENCE); REG = W/10SC, ACCR BEN	Y VESTED = ACCR BEN (REDUCED IF EARLY); NON-VESTED = CONTRIB REF	Y 45 W/10SC, ACCR BEN REDUCED 3%/YR PRIOR TO NR	Yes
PACE FCD	F	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN (MIN 25% AFC)	Y >10SC = ACCR BEN; <10SC = REF W/O INT	Y 50 W/8SC, REDUCED ACCR BEN	No
PALATKA	F	Y ILOD = ACCR BEN (MIN 45% LAST 5 YRS' AVG SAL); REG = W/10SC, ACCR BEN (MIN 25% FAC)	Y ILOD & REG W/7SC = TO SP: 75% ACCR BEN (ILOD MIN = 35% FAC)	N NONE SPECIFIED	Yes
PALATKA	G	Y ILOD = ACCR BEN (MIN 45% FAC); REG = W/10SC, ACCR BEN (MIN 25% FAC)	Y ILOD = 75% ACCR BEN TO SP (MIN 35% FAC); REG = W/7SC, 75% ACCR BEN PD TO SP @ MBR'S NRD	N NONE SPECIFIED	Yes
PALATKA	P	Y ILOD = ACCR BEN (MIN 45% LAST 5 YRS' AVG SAL); REG = W/10SC, ACCR BEN (MIN 25% FAC)	Y ILOD & REG W/7SC = 75% ACCR BEN TO SP (ILOD MIN = 35% FAC); NO SP = 10-YR ACCR BEN	N NONE SPECIFIED	Yes

APPENDIX B2 (Continued) - Added Benefit Data - 9/30/2022

City or District	TYP SYS	Disability Benefits Description Y	Death Benefits Description Y	Early Retirement Benefits Description Y	Offer DROP
PALM BAY	F	Y ILOD = ACCR BEN (MIN 66% AFC); REG = W/10SC, ACCR BEN (MIN 25% AFC)	Y ILOD = ACCR BEN (MIN 75% AFC); REG = W/10SC, ACCR BEN (MIN 25% AFC)	Y 45 W/20SC OR 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD	Yes
PALM BAY	G	N CONVERTED TO DC PLAN	N CONVERTED TO DC PLAN	N CONVERTED TO DC PLAN	No
PALM BAY	P	Y ILOD = ACCR BEN (MIN 75% AFC); REG = W/10SC, ACCR BEN (MIN 25% AFC)	Y ILOD = >10SC: ACCR BEN @ RET ELIG; <10SC: REF W/O INT	Y 45 W/20SC OR 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD	Yes
PALM BEACH	GPF	Y ILOD = ACCR BEN W/ SC PROJ TO NR (MIN 60% AFC); REG = W/10SC, ACCR BEN	Y ILOD = VR W/ SP OR CH; REG = W/10SC, 75% NRB TO SP OR IN SHARES TO MINOR CH	Y 60 W/10SC; NORM RET BEN REDUCED 0.6% (0.3% IF SC>20) EACH MO PRIOR TO NRD	Yes
PALM BEACH GARDENS	F	Y ILOD = 60% AFC (MIN 2% AFC X SC), REG = W/10SC, 2.5% AFC X SC	Y W/10SC = 10-YR ACCR BEN (REDUCED IF EARLY); <10SC = CONTRIB REF	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO AGE 52	Yes
PALM BEACH GARDENS	G	Y ACCR BEN - WC, 50%SS, ETC	Y VESTED = ACCR BEN (REDUCED IF EARLY); NON-VESTED = CONTRIB REF	Y 55 W/10SC; ACCR BEN REDUCED 1/15 PER YR FOR 1ST 5 YRS AND 1/30 PER YR FOR NEXT 2 YRS PRIOR TO NRA	No
PALM BEACH GARDENS	P	Y ILOD = ACCR BEN (MIN 60% PAY); REG = W/10SC, ACCR BEN (MIN 2.5% X SC OR 25% SAL)	Y ILOD = ACCR BEN W/O REDUCTION (MIN 50% AME); REG = W/5SC, ACCR BEN (REDUCED IF EARLY)	Y 50 W/10SC, ACCR BEN REDUCED 3%/YR PRIOR TO NRD	Yes
PALM COAST (VOL)	F	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN (MIN 25% AFC)	Y VESTED = 10-YR ACCR BEN (REDUCED IF EARLY); NON-VESTED = CONTRIB REF	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR FROM AGE 55 OR 62	No
PALM HARBOR FCD	F	Y ILOD = ACCR BEN (MIN 42% AFC, 65% IF UNABLE TO PERFORM ANOTHER TYPE OF WORK); REG = W/8SC, ACCR BEN	Y VR W/ VESTED OR NOT, REG OR ILOD	Y 45 W/8SC; ACCR BEN REDUCED 3%/YR PRIOR TO NR	Yes
PALM TRAN, INC. (ATU-1577)	G	Y W/10SC = ACCR BEN (+ SUPP PENSION TO AGE 65); ALSO REF W/O INT	Y NON-VESTED OR SINGLE = REF W/INT; VESTED & Y MARRIED = JT & SURV BEN + CONTRIB REF. ALSO LUMP SUM (VR)	Y W/10SC, 6% reduction prior to age 62	No
PALMETTO	G	Y VESTED = ACCR BEN	Y VESTED = 10-YR ACCR BEN (REDUCED IF EARLY); NON-VESTED = REF W/ INT	Y 55 W/10SC (5SC IF HDT BEF 1/1/95); ACCR BEN REDUCED 3%/YR PRIOR TO NRD	Yes
PALMETTO	P	Y ILOD = ACCR BEN ACTUARIALLY REDUCED (MIN 62% AFC); REG = ACCR BEN ACTUARIALLY REDUCED (MIN VR W/ SC)	Y VESTED = ACCR BEN (REDUCED IF EARLY); NON-VESTED = CONTRIB REF	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD	Yes
PANAMA CITY	F	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/1SC, ACCR BEN (MIN 25% AFC)	Y VESTED = > OF PVAB OR 3X SAL; NON-VESTED = 3X SAL	Y 45 W/10SC; ACCR BEN REDUCED 3%/YR TO AGE 50 & ACTUARIALLY FOR YRS PRIOR TO AGE 50	Yes
PANAMA CITY	P	Y ILOD = ACCR BEN (MIN 42% AFC); REG = ACCR BEN (MIN 25% AFC)	Y > OF CH 185 DEATH BEN, CONTRIB REF OR 3X SAL	Y 40 W/15SC OR 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD	Yes

APPENDIX B2 (Continued) - Added Benefit Data - 9/30/2022

City or District	TYP SYS	Disability Benefits Description Y	Death Benefits Description Y	Early Retirement Benefits Description Y	Offer DROP
PANAMA CITY (SUPP)	G	N NONE PROVIDED	Y REF W/O INT	N NONE PROVIDED	No
PANAMA CITY BEACH	F	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN; OFFSET BY WC	Y 100 X ACCR MONTHLY BEN (OR EQUIV ANNUITY); + 10 YR-CERT PORTION OF NORM FORM OR CONTRIB REF	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD	Yes
PANAMA CITY BEACH	G	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN; OFFSET BY WC	Y 100 X ACCR MONTHLY BEN OR EQUIV ANNUITY; + VESTED 10-YR CERTAIN PORTION OF NORM FORM OR CONTRIB REF	Y 48 W/10SC, ACCR BEN REDUCED (1/15)/YR FOR 1ST 5 YRS, (1/30)/YR FOR NEXT 2 YRS PRIOR TO NRD	Yes
PANAMA CITY BEACH	P	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN; OFFSET BY WC	Y 100 X ACCR MONTHLY BEN OR EQUIV ANNUITY; + VESTED 10-YR CERT PORTION OF NORM FORM OR CONTRIB REF	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD	Yes
PARKLAND	P	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN (MIN 25% AFC)	Y VESTED = ACCR BEN (REDUCED IF EARLY); NON-VESTED = CONTRIB REF	Y 50 W/10SC; ACCR BEN REDUCED	No
PASCO COUNTY	ERP	N NONE PROVIDED	N NONE PROVIDED	Y 50<AGE<62 & 25<SC<30; PAYS AMT OF REDUCTION IN FRS BEN (UP TO 35%)	No
PEMBROKE PARK COMM SUPP	G	N NONE SPECIFIED	Y 10-YR ACCR BEN, REDUCED BY LIFE INSUR PROVIDED BY TOWN	Y LATER OF AGE 55 OR: 4SC (HDT<10/1/08) OR 13SC (HDT>10/1/08)	No
PEMBROKE PINES	G	Y ILOD = ACCR BEN (MIN 40% COMP); REG = W/10SC, ACCR BEN	Y GREATER OF SINGLE SUM OR (50 W/5SC) JT & 50% SURV ANNUITY	Y 50 W/5SC; ACCR BEN REDUCED 6 2/3% PER YR PRIOR TO NRD	Yes
PEMBROKE PINES	PF	Y ILOD = ACCR BEN (MIN 2/3 EARN); REG = W/10CSC, ACCR BEN (MIN 35% AME)	Y ILOD = % AME VR TO SP & CH; REG = VR W/ <5CSC, 5-10CSC, 10+CSC	N NONE PROVIDED	Yes
PENSACOLA	F	Y ILOD = ACCR BEN (MIN 42% AFC); REG = ACCR BEN (MIN 25% AFC)	Y VESTED = 75% ACCR BEN; NON-VESTED = REF W/O INT	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR	Yes
PENSACOLA	G	Y ILOD & REG W/6SC = ACCR BEN (VR REDUCTION, MIN \$300 PER YR SC (MAX 20SC))	Y ILOD = 80% DISB BEN; REG = W/6SC, SAME AS ILOD DEATH (IF SP, REG DISB BEN)	Y 30SC, ANY AGE; UNREDUCED ACCR BEN	Yes
PENSACOLA	P	Y ILOD = ACCR BEN (MIN 42% AMS); REG = W/10SC, ACCR BEN (MIN 25% AMS)	Y SAME AS DISABILITY BENEFITS	Y 50 W/12SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD	Yes
PERRY	F	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN	Y VESTED = ACCR BEN	Y 50 W/10SC; ACCR BEN REDUCED	Yes
PERRY	P	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN (MIN 25% AFC)	Y VESTED = 10-YR ACCR BEN (REDUCED IF EARLY); NON-VESTED = CONTRIB REF	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR	Yes

APPENDIX B2 (Continued) - Added Benefit Data - 9/30/2022

City or District	TYP SYS	Disability Benefits Description Y	Death Benefits Description Y	Early Retirement Benefits Description Y	Offer DROP
PINELLAS PARK	F	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/5SC, ACCR BEN (MIN 25% AFC)	Y ILOD = 50% PAY TO SP (REG BEN IF NO SP); REG = VESTED: ACT. EQUIV OF ACCR BEN, NON-VESTED: REF	Y W/10SC; ACCR BEN REDUCED 3%/YR	Yes
PINELLAS PARK	G	Y ILOD = ACCR BEN (MIN 42% AMC); REG = W/5SC, ACCR BEN (MIN 25% AMC)	Y ILOD = > OF 50% SAL @ DEATH OR 50% AMC; REG = W/10SC, JT&SURV ACCR BEN	Y VESTED = ACCR BEN REDUCED 3%/YR PRIOR TO NRD	Yes
PINELLAS PARK	P	Y ILOD = ACCR BEN (MIN 42% FAMC); REG = W/5SC, ACCR BEN (MIN 25% FAMC)	Y ILOD = MO BEN, > OF 50% TOTAL EARN FOR PRIOR YR OR 50% FAMC; REG = VESTED: ACCR BEN	Y W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD	Yes
PLANT CITY	PF	Y ILOD = ACCR BEN @ 3% RATE (MIN 42% AFC); REG = W/10SC, ACCR BEN @ 3% RATE	Y VESTED = 10-YR ACCR BEN; NON-VESTED = CONTRIB REF	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR	Yes
PLANTATION	G	Y ILOD = 70% COMP - SS, ETC; REG = W/5SC, SAME AS ILOD IF 100% DISABLED, OR ACCR BEN	Y ILOD = 55 W/10SC, ACCR BEN OR 1.5-2X ACCUM CONT NOW; REG = ACCR BEN	Y 25SC, ANY AGE OR 50 W/15SC, ACCR BEN REDUCED 3%/YR (TIER 1 = 2%/YR)	Yes
PLANTATION	P	Y ILOD = 70% PAY - SS, WC, ETC; REG = W/5VSC, SAME BEN AS ILOD	Y VR W/ REG OR ILOD, RET ELIG, VESTING	Y 50 W/10VSC OR 45 W/15VSC; ACCR BEN REDUCED 3%/YR EARLY	Yes
PLANTATION (VOL)	F	Y ACCR BEN (MIN \$100/MO); REG REQ 10SC	Y W/7SC, ILOD & REG = LUMP SUM (> OF PVAB OR \$300/YR SC) OR 10-YR ACCR BEN	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR FROM AGE 55 TO 50	No
POMPANO BEACH	G	Y ILOD = 60% EARNINGS; REG = W/10SC, ACCR BEN (MIN 25% EARNINGS)	Y RET ELIG = 10-YR ACCR BEN; OTHERWISE 1X ANNUAL EARNINGS (OVER 4 YRS) + REF W/INT	Y W/20SC; ACCR BEN REDUCED WITH SOME EXCEPTIONS	Yes
POMPANO BEACH	PF	Y VARIES W POLICE OR FIRE	Y ILOD = VR;REG= VR BASED ON SC	Y 20 SC OR 50W/10 SC; RED BENEF	Yes
PORT ORANGE	F	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN	Y VESTED OR RET ELIG = 10-YR ACCR BEN (REDUCED IF EARLY); NON-VESTED = CONTRIB REF	Y 50 W/10SC (40 W/10SC IF HDT BEF 12/4/12); ACCR BEN ACTUARIALLY REDUCED	Yes
PORT ORANGE	G	Y VR BASED ON SC, AND ILOD OR REG	Y 10-YR CERT MONTHLY ANNUITY BASED ON APV OF ACCR BEN (MIN APV = 2 X SAL, MAX APV = 100 X NRB)	Y 55 W/10SC, ACCR BEN REDUCED 3%/YR PRIOR TO NRD	No
PORT ORANGE	P	Y ILOD = ACCR BEN (MIN 51% AMC PREV YR); REG = W/10SC, ACCR BEN (MIN 25% AMC PREV YR); W/ OFFSETS	Y VESTED = ACCR BEN (ACTUARIALLY REDUCED IF EARLY)	Y 45 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD	Yes
PORT ST. LUCIE	P	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN (MIN 25% AFC)	Y VESTED = 10-YR ACCR BEN @ MBR'S NRD; NON-VESTED = CONTRIB REF	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR	Yes

APPENDIX B2 (Continued) - Added Benefit Data - 9/30/2022

City or District	TYP SYS	Disability Benefits Description Y	Death Benefits Description Y	Early Retirement Benefits Description Y	Offer DROP
PUNTA GORDA	F	Y ILOD = ACCR BEN (MIN 60% AFC); REG = W/10SC, ACCR BEN (MIN 25% AFC)	Y ILOD = 60% AFC (SPOUSE), OR 15% AFC TO EACH CHILD (MAX TOTAL 60% AFC); REG OR NO SP/CH= ACCR BEN	Y 45 W/10SC; ACCR BEN REDUCED 3%/YR	Yes
PUNTA GORDA	G	Y W/10SC; ACCR BEN (ILOD MIN = 60% AFC)	Y W/10SC = 10-YR ACCR BEN (REDUCED IF EARLY); <10SC = VR W/ RET ELIG OR INELIG	Y 55 W/5SC; ACCR BEN REDUCED 1/15 PER YR PRIOR TO AGE 60	Yes
PUNTA GORDA	P	Y ILOD = ACCR BEN (MIN 60% AFC); REG = W/10SC, ACCR BEN	Y ILOD = 60% AFC TO SP OR (IF NO SP) 15% AFC TO EACH CH (MAX 60% TOTAL); REG OR NO SP/CH = ACCR BEN	Y 45 W/10SC; ACCR BEN REDUCED 3%/YR	Yes
QUINCY	PF	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN	Y VESTED = ACCR BEN @ NRD; NON-VESTED = REF W/INT	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NR	No
RIVIERA BEACH	F	Y ILOD = ACCR BEN (MIN 60% AMS IN LAST YR); REG = W/10SC, ACCR BEN (MIN 48% AMS IN LAST YR)	Y ILOD & REG = VR W/ VESTED OR NON-VESTED	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD	Yes
RIVIERA BEACH	G	Y ILOD = 66.67% EARN - SS, WC, ETC; REG = 45% EARN - SS, ETC.	Y ILOD = VR W/ SP AND/OR CH; REG = RET ELIG: 10-YR EARLY BEN, NOT ELIG: REF W/ INT	Y 50 W/10SC; ACCR BEN REDUCED (1/15)/YR FOR 1ST 5 YRS, (1/30)/YR FOR NEXT 5 YRS PRIOR TO NRD	Yes
RIVIERA BEACH	P	Y ILOD = ACCR BEN (MIN 50% AVG COMP IN PAST YR); REG = W/10SC, ACCR BEN (MIN 40% AVG COMP IN PAST YR)	Y VESTED = ACTUARIALLY EQUIV. 10-YR BEN; NON-Y VESTED = REF W/ INT	Y 50 W/10SC, ACCR BEN REDUCED ACTUARIALLY (MAX 3%/YR)	Yes
ROCKLEDGE	F	Y ILOD = 50% BASIC COMP; REG = VR W/ VESTING STATUS	Y VR W/ ACTIVE OR INAC, BEF OR AFT NRD	Y 45 W/25SC OR 50 W/10SC; ACCR BEN REDUCED (REDUCTION VR W/ > OR <25SC)	Yes
ROCKLEDGE	G	Y ILOD = 50% BASIC COMP (MAX PVAB = 100X ANTICIPATED NRB); REG = VR W/ VESTING STATUS	Y VR W/ VESTING STATUS, ACT OR INAC, BEF OR AFT NRD	Y 55 W/10SC; ACCR BEN REDUCED 6.66%/YR FOR 1ST 5 YRS & 3.33%/YR THEREAFTER	Yes
ROCKLEDGE	P	Y ILOD = 50% COMP; REG = VR W/ VESTING STATUS	Y VR W/ ACTIVE OR INAC, BEF OR AFT NRD	Y 44 W/25SC OR 50 W/10SC; ACCR BEN REDUCED (REDUCTION VR W/ > OR <25SC)	Yes
SAFETY HARBOR	F	Y ILOD = ACCR BEN (MIN 42% AME); REG = W/10SC, ACCR BEN; OFFSET W/ WC, SS, ETC	Y ILOD VESTED = 50% COMP FOR LIFE; REG VESTED = VR W/ MARRIED OR NOT; NON-VESTED = CONTRIB REF	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRA	Yes
SAINT AUGUSTINE	F	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN	Y ILOD = ACTUARIAL EQUIV OF ACCR BEN (SC PROJ TO AGE 60); REG = W/5SC: SAME AS ILOD, <5SC: REF W/ INT	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD	Yes
SAINT AUGUSTINE	G	Y ILOD = W/5SC, REG RETIRE W/ ADDED SC GRANTED	Y W/5SC; % OF ACCR BEN VR W/ SP & # OF CH	Y 50 W/10SC; ACCR BEN REDUCED BY 0.25%/MO PRIOR TO NRD	No

APPENDIX B2 (Continued) - Added Benefit Data - 9/30/2022

City or District	TYP SYS	Disability Benefits Description Y	Death Benefits Description Y	Early Retirement Benefits Description Y	Offer DROP
SAINT AUGUSTINE	P	Y ILOD = ACCR BEN (MIN 42% FAS); REG = ACCR BEN (MIN 25% FAS)	Y 10-YR ACCR BEN	Y 50 W/10SC; ACCR BEN @ 2% FAS REDUCED 3%/YR PRIOR TO NRD	Yes
SAINT CLOUD	G	Y ACCR BEN ACTUARIALLY REDUCED AS EARLY RET	Y VESTED = 10-YR ACCR BEN (REDUCED IF EARLY); NON-VESTED = CONTRIB REF	Y 55 W/5SC; ACCR BEN ACTUARIALLY REDUCED FROM AGE 60	Yes
SAINT CLOUD	PF	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN	Y VESTED = 10-YR ACCR BEN (REDUCED IF EARLY); NON-VESTED = CONTRIB REF	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NR	Yes
SAINT JOHNS RIVER PW PK	G	Y EARLY RET ELIG = ACCR BEN (TIER 1 BEN REDUCED FOR EARLY RET)	Y VESTED & MARRIED = TIER 1: 75% OF ACCR BEN, TIER 2: CASH DIST; NON-VESTED = CONTRIB REF	Y 55 W/10-20SC; ACCR BEN REDUCED BY (1/12)/YR FOR 1ST 3 YRS & (1/24)/YR FOR NEXT 7 YRS PRIOR TO AGE 65	No
SAINT LUCIE COUNTY FCD	F	Y ILOD = ACCR BEN (MIN 75% FAS); REG = W/5SC, ACCR BEN	Y ILOD = ACCR BEN (MIN 75% AFC); REG = W/5SC, ACCR BEN	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD	Yes
SAINT LUCIE COUNTY FCD	G	Y ILOD = ACCR BEN (MIN 75% FAS), RECALC'D @ NRD W/ ADD'L SC; REG = W/10SC, ACCR BEN	Y ILOD = ACCR BEN (MIN 75% SAL); REG = W/10SC, ACCR BEN	N NONE SPECIFIED	Yes
SAINT PETE BEACH	F	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN	Y VESTED = 10-YR ACCR BEN; NON-VESTED = CONTRIB REF	N ONLY OFFERED ON ACCR BEF 1/1/13 (20SC OR 50 W/10SC, REDUCED 3%/YR)	Yes
SAINT PETE BEACH	G	Y W/10SC, ACCR BEN	Y 10-YR ACCR BEN	N FOR ACCR BEF 10/1/12 ONLY; 50 W/10SC, REDUCED 1/15 PER YR PRIOR TO NR	Yes
SAINT PETE BEACH	P	Y ILOD = ACCR BEN (MIN 50% AFC); REG = W/10SC, ACCR BEN	Y VESTED = 10-YR ACCR BEN; NON-VESTED = REF W/O INT	Y 20SC, ANY AGE OR 50 W/10SC; ACCR BEN REDUCED 3%/YR	Yes
SAINT PETERSBURG	F	Y ILOD = ACCR BEN (MIN 60% AMS), -WC; REG = ACCR BEN (MIN 25% AMS) + 7.5% AMS PER TO EACH MINOR CH	Y ILOD = ACCR BEN (MIN 60% AMS); REG = ACCR BEN	Y 25SC; ACCR BEN REDUCED 2%/YR PRIOR TO AGE 50 (OR DATE MBR WOULD HAVE 30SC, IF EARLIER)	Yes
SAINT PETERSBURG	G	Y ILOD = ACCR BEN W/ SC PROJ TO AGE 65 (MIN 65% AMS), -WC, SS; REG = W/7SC, ACCR BEN (MIN 30% AMS)	Y ILOD = 40% SAL TO SP FOR 10 YRS, THEN 30% SAL; REG = VR W/SC, RET ELIG	N NONE SPECIFIED	Yes
SAINT PETERSBURG	P	Y ILOD = ACCR BEN (MIN 60% EARN BASE), -WC; REG = ACCR BEN (MIN 25% EARN BASE) + 7.5% TO EACH MINOR CH	Y ILOD = ACCR BEN (MIN 60% EARN BASE); REG = ACCR BEN (MIN 25% EARN BASE)	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO AGE 55	Yes
SAN CARLOS PARK FCD	F	Y ILOD = ACCR BEN (MIN 65% AME); REG = W/10SC, ACCR BEN (MIN 25% AME); W/ OFFSETS	Y ILOD OR VESTED = ACCR BEN (REDUCED IF EARLY, ILOD MIN = 50% SAL); REG & NON-VESTED = CONTRIB REF	Y 50W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRA	Yes
SANFORD	F	Y ILOD = ACCR BEN (MIN 60% BASE PAY); REG = W/5SC, ACCR BEN	Y ILOD = UNREDUCED ACCR BEN (MIN 40% AFC); REG = VESTED: 10-YR ACCR BEN; NON-VESTED: CONTRIB REF	Y 45 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NR	Yes

APPENDIX B2 (Continued) - Added Benefit Data - 9/30/2022

City or District	TYP SYS	Disability Benefits Description Y	Death Benefits Description Y	Early Retirement Benefits Description Y	Offer DROP
SARFORD	P	Y ILOD = ACCR BEN (REG = 50% PAY, MALICIOUS ACT = 80% AFC); REG = W/5SC, ACCR BEN	Y VESTED = 10-YR ACCR BEN (ILOD MIN 40% AFC); NON-VESTED = CONTRIB REF + 5% PD BY CITY	Y 45 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NR	Yes
SANIBEL	G	N NONE PROVIDED	Y W/5SC; 50% OF ACTUARIALLY REDUCED ACCR BEN	Y 60 W/6SC; ACCR BEN REDUCED 5%/YR PRIOR TO NRD	Yes
SANIBEL	P	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN	Y VESTED = 10-YR ACCR BEN (REDUCED IF EARLY); NON-VESTED = CONTRIB REF	Y 50 W/5SC; ACCR BEN REDUCED 2.5%/YR PRIOR TO NRD	Yes
SARASOTA	F	Y ILOD = ACCR BEN (MIN 75% AC); REG = 2.5% AC X SC	Y ILOD & REG = ACCR BEN (ILOD = MIN 25SC)	Y 50 W/10SC; 2.5% X SC	No
SARASOTA	G	Y <10SC = REF W/ INT; >10SC = ACCR BEN OFFSET W/ WC, SS, ETC	Y W/10SC = LIFE ANNUITY BASED ON APV OF ACCR BEN (OR LUMP SUM); <10SC = REF W/ INT	Y 55 W/10SC; ACCR BEN REDUCTION VR W/ SC & AGE	Yes
SARASOTA	P	Y ILOD = ACCR BEN (MIN 25SC); REG = ACCR BEN @ 2.5% FAC (MAX 40SC) + CHILD BEN	Y ILOD = ACCR BEN (MIN 25SC) + CHILD BEN; REG = VR W/ ELIG FOR NR	N NONE PROVIDED	Yes
SARASOTA MEMORIAL HEALTH CARE	G	Y ACCR BEN @ DT OF DISB	Y W/5SC; VR W/ TRAD'L OR PENSION EQUITY BEN	Y 42 W/5SC; ACCR BEN REDUCED 5%/YR PRIOR TO NRD	No
SARASOTA-MANATEE AIRPORT	G	Y ACCR BEN (REDUCED IF EARLY)	Y VR W/ AGE & SC	Y 55 W/2 CALENDAR YRS SC; ACCR BEN REDUCED BY 1/15 FOR 1ST 5 YRS AND 1/30 FOR NEXT 2 YRS PRIOR TO NR	No
SATELLITE BEACH	G	Y ILOD = ACCR BEN (MIN 42% AME); REG = W/10SC, ACCR BEN (MIN 25% AME); BEN OFFSET BY WC, ETC	Y VESTED = 10-YR CERTAIN ACCR BEN (REDUCED IF EARLY); NON-VESTED = REF W/ INT	Y 35SC, ANY AGE OR 55 W/10SC; ACCR BEN REDUCED BY 1/15 FOR 1ST 5 YRS, 1/30 FOR NEXT 5 YRS PRIOR TO NRD	Yes
SATELLITE BEACH	PF	Y ILOD = ACCR BEN (MIN 42% AME); REG = W/10SC, ACCR BEN (MIN 25% AME); OFFSET BY WC, ETC	Y VESTED = 10-YR CERTAIN ANNUITY (REDUCED IF EARLY); NON-VESTED = REF W/ INT	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRA	Yes
SEBASTIAN	P	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN (MIN 25% AFC)	Y VESTED = 10-YR ACCR BEN @ NRD; NON-VESTED = CONTRIB REF	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NR	Yes
SEBRING	F	Y ILOD = 60% AFC; REG = ACCR BEN (MIN 25%, MAX 50% AFC) + 7.5% AFC TO EACH CH (MAX BEN 50% AFC)	Y ILOD = 50% AFC TO SP + 7.5% TO EACH CH (MAX 60%); REG = 25% AFC TO SP + 7.5% TO EACH CH (MAX 50%)	Y 45 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO AGE 55	Yes
SEBRING	P	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC (5SC IF HDT BEF 10/1/98); ACCR BEN (MIN 25%, MAX 50% AFC)	Y VESTED = ACCR BEN (ACTUARIALLY REDUCED IF EARLY); NON-VESTED = CONTRIB REF	Y 45 W/10SC (5SC IF HDT BEF 10/1/98); ACCR BEN REDUCED 3%/YR PRIOR TO NRD	Yes
SEMINOLE	F	Y ILOD = MIN 42% FINAL 2-YR AVG + 3%/YR OF SC (MAX 75%); REG = ACCR % OF FINAL 2-YR AVG (MIN VR);	Y VESTED = 10-YR ACCR BEN (REDUCED IF EARLY); NON-VESTED = REF W/O INT	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO AGE 55	No

APPENDIX B2 (Continued) - Added Benefit Data - 9/30/2022

City or District	TYP SYS	Disability Benefits Description Y	Death Benefits Description Y	Early Retirement Benefits Description Y	Offer DROP
SOUTH BROWARD HOSPITAL (aka Memorial Healthcare)	G	Y 100% VESTING; ACCR BEN ACTUARIALLY REDUCED	Y 20CS, ANY AGE OR 55 W/10CS; JT & 50% CONT BEN	Y 55 W/10CS OR (IF HDT BEF 5/1/10) 52 W/20CS; ACCR BEN REDUCED	No
SOUTH MIAMI [GP]	G	Y ACTUARIALLY REDUCED ACCR BEN	Y CONTRIB REF	N NONE SPECIFIED FOR GENERAL EMPLOYEES	Yes
SOUTH MIAMI [GP]	P	Y ACTUARIALLY REDUCED ACCR BEN	Y CONTRIB REF	Y 50 W/15SC; ACCR BEN REDUCED 3%/YR PRIOR TO NR	Yes
SOUTH PASADENA	F	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN	Y VESTED = 10-YR ACCR BEN; NON-VESTED = REF W/O INT	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR	Yes
SOUTH WALTON FCD	F	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN	Y VESTED = 10-YR ACCR BEN (REDUCED IF EARLY); NON-VESTED = CONTRIB REF	Y 50 W/10SC; ACCR BEN REDUCED BY 3%/YR PRIOR TO NRD	Yes
Southeast Volusia County Hospital District (was Bert Fish)	G	Y ILOD = ACCR BEN (MIN 42% AC); REG = W/5SC, ACCR BEN (MIN 25% AC)	Y SURV PORTION OF ACTUARIALLY REDUCED 100% JT & SURV BEN	Y W/10SC; ACCR BEN REDUCED 5%/YR PRIOR TO AGE 62	No
SOUTHERN MANATEE FCD	F	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC; ACCR BEN (MIN 25% AFC); OFFSET W/ WC, ETC	Y ILOD = ACCR BEN (MIN 50% PAY); REG = VESTED: 10-YR ACCR BEN, NON-VESTED: REF W/O INT	Y 50 W/10SC = ACCR BEN REDUCED 3%/YR PRIOR TO NRD	Yes
SOUTHERN MANATEE FCD	G	Y W/10SC; ACCR BEN (MIN 25% AFC); OFFSET W/ WC, SS, ETC	Y VESTED = 10-YR ACCR BEN (REDUCED IF EARLY); NON-VESTED = REF W/O INT	Y W/10SC; ACCR BEN REDUCED 5%/YR PRIOR TO NRD	Yes
STARKE	F	Y ILOD = ACCR BEN (MIN 42% FAS); REG = W/10SC, ACCR BEN (MIN 42% FAS); OFFSET W/ WC	Y VESTED = ACCR BEN REDUCED AS 100% JT & SURV ELECTION	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD	Yes
STARKE	G	Y ILOD = ACCR BEN; REG = W/10SC, ACCR BEN; OFFSET W/ WC	Y W/15S; 100% JT&SURV ACCR BEN	Y W/25SC; ACCR BEN REDUCED 2.5%/YR PRIOR TO NRD	Yes
STARKE	P	Y ILOD = ACCR BEN (MIN 42% FAS); REG = W/10SC, ACCR BEN (MIN 42% FAS); OFFSET W/ WC	Y VESTED = ACCR BEN (100% JT & SURV)	Y AGE 50 W/10SC, ACCR BEN REDUCED 3% FOR EACH YEAR BEFORE NRD	Yes
SUNRISE	F	Y ILOD = 75% SAL -WC (MIN= > OF ACCR BEN OR 42% AFC); REG = W/10SC, ACCR BEN (MIN 25% AFC)	Y VESTED = ACCR BEN (REDUCED IF EARLY); NON-VESTED = REF W/O INT	Y 50 W/10SC, ACCR BEN REDUCED ACTUARIALLY FROM NRA (MAX 3%/YR)	Yes
SUNRISE	G	Y ILOD = 75% SAL, -SS, WC, ETC; REG = W/5SC, ACCR BEN (BETWEEN 25 & 50% AFC)	Y VESTED = OPTIONAL ALLOWANCE; NON-VESTED = REF W/O INT	Y AGE & SC VR W/ HDT & MGR OR NON-MGR; REDUCTION VR W/ MGR OR NON-MGR	Yes
SUNRISE	P	Y ILOD = 75% SAL - OFFSETS (MIN ACCR BEN OR 42% FAC); REG = W/10SC, ACCR BEN (MIN 25% FAC)	Y ILOD = ACCR BEN (MIN 75% FAC); REG = VESTED: ACCR BEN, NON-VESTED: REF W/O INT	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD	Yes
SURFSIDE [GP]	G	Y ILOD = 75% PAY (INJ) OR 45% PAY (DISEASE), -SS&WC; REG = ACCR BEN	Y CONTRIB REF, OR ACCR BEN IF WORKING AFTER NRD	Y 20SC, ANY AGE OR 55 W/15SC; ACCR BEN REDUCED 0.5%/MO PRIOR TO NRD	Yes

APPENDIX B2 (Continued) - Added Benefit Data - 9/30/2022

City or District	TYP SYS	Disability Benefits Description Y	Death Benefits Description Y	Early Retirement Benefits Description Y	Offer DROP
SURFSIDE [GP]	P	Y ILOD = 75% PAY (INJ) OR 45% PAY (DISEASE); REG = ACCR BEN	Y CONTRIB REF, OR ACCR BEN IF WORKING AFTER NRD	Y 20SC, ANY AGE OR 55 W/15SC; ACCR BEN REDUCED 0.5%/MO PRIOR TO NRD	Yes
SWEETWATER	P	Y ILOD = ACCR BEN (MIN 42% SAL); REG = AFTER PROBATIONARY PD, ACCR BEN (MIN 25% SAL)	Y RET ELIG = ACCR BEN; NOT ELIG = REF W/ INT	Y UP TO 10 YRS EARLY, REDUCED BY 1/15 FOR 1ST 5 YRS, 1/30 FOR NEXT 5 YRS PRIOR TO NRD	No
TALLAHASSEE [GPF]	F	Y ILOD = ACCR BEN (MIN = BEN W/ SC TO NRD @ NOT > 50% AMC); REG = W/2SC, SAME BEN	Y LUMP SUM = 2% X (BASE SAL) X (SC PROJ TO 55) X 100 (MAX \$400,000); SPEC. PROV FOR ILOD OR RET ELIG	Y 20SC OR 50 W/5SC; IF 20SC, AB RED 6.8%/YR PRIOR TO 25SC; IF 50 W/5SC, AB RED 3%/YR PRIOR TO NRD	Yes
TALLAHASSEE [GPF]	G	Y GREATER OF: ACCR BENEFIT; PROJECTED BENEF TO NRD W/ MAX = 50% AFC	Y GREATER OF: 50% BASE SALARY; CONTRIB REFUND; OR \$50,000	Y W/ 28SC; 58 W/ 5SC-REDUCED	Yes
TALLAHASSEE [GPF]	P	Y ILOD = ACCR BEN (MIN = BEN W/ SC TO NRD & NOT > 50% AMC); REG = W/2SC, SAME BEN	Y LUMP SUM = 2% X (BASE SAL) X (SC PROJ TO 55) X 100 (MAX \$400,000); SPEC. PROV FOR ILOD OR RET ELIG	Y 20SC OR 50 W/5SC; IF 20SC, AB RED 7.2%/YR PRIOR TO 25SC; IF 50 W/5SC, AB RED 3%/YR PRIOR TO NRD	Yes
TAMARAC	F	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/8CSC, ACCR BEN (MIN 25% AFC); OFFSET W/ LONG-TERM DISB	Y VESTED = ACCR BEN; NON-VESTED = REF W/INT	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO AGE 55	Yes
TAMARAC	G	Y ILOD & REG (W/10SC) = SPEC. PROV. FOR BEN UNTIL NRA & BEN AFTER NRA	Y VESTED = ACTUARIAL EQUIV. (> OF 50% ACCR BEN OR 100% JT & CONT); NON-VESTED = REF W/INT	Y 55 W/10SC; ACCR BEN REDUCED 2.8%/YR PRIOR TO AGE 62	Yes
TAMARAC	P	Y ILOD = > OF ACCR BEN, 42% AMC OR BASE PAY W/ OFFSETS; REG = W/2SC, VR W/ 2-9SC OR 10+SC	Y VESTED = > OF ACCR BEN, 100% SURV ANNUITY OR CONTRIB REF	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR	No
TAMARAC - ELECTED	G	Y ACCR BEN	Y VESTED = 50% JT & CONT ACCR BEN; NON-VESTED = REF W/ INT	Y 50 W/5SC; ACCR BEN REDUCED 5%/YR PRIOR TO AGE 60	No
TAMPA	G	Y W/6SC; ACCR BEN PAID IMMEDIATELY	Y VESTED = 50% ACCR BEN (REDUCED IF EARLY) + 1X SAL; DIV A = 75% ACCR BEN	Y 55 W/6SC; ACCR BEN REDUCED 5%/YR PRIOR TO NRD; DIV A = NONE	Yes
TAMPA	PF	Y ILOD = 65% SAL + 1/12 OTH EARN IN PRIOR YR; REG = W/10SC, VR PROVISIONS	Y ILOD = 50% FINAL EARN TO SP + 15% TO CH (MAX 95%); REG = W/10SC, 65% ACCR BEN TO SP, 7.5% F.E. TO CH	N NONE PROVIDED	Yes
TAMPA PF (STAFF)	G	Y ACCRUED BENEFIT, 25% MIN, 50% MAX	Y ACCRUED BENEFIT AT DATE OF DEATH, BASED ON OPTION ELECTED PLUS LUMP SUM OF ONE YEAR'S SALARY	N	Yes
TARPON SPRINGS	F	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN	Y ILOD = 10-YR ACCR BEN (MIN 42% AFC); REG = VESTED: 10-YR ACCR BEN (MIN 25% AFC); NON-VESTED: REF	N NONE SPECIFIED	Yes

APPENDIX B2 (Continued) - Added Benefit Data - 9/30/2022

City or District	TYP SYS	Disability Benefits Description Y	Death Benefits Description Y	Early Retirement Benefits Description Y	Offer DROP
TARPON SPRINGS	P	Y ILOD = 50% AME; REG = W/10SC, ACCR BEN (MIN 25% AME)	Y ILOD = 50% AME TO SP; REG = VESTED: 25% AME TO SP, NON-VESTED: CONTRIB REF	Y 45 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NR	Yes
TAVARES	F	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN	Y VESTED = 10-YR ACCR BEN (REDUCED IF EARLY); NON-VESTED = REF W/O INT	Y 50 W/10SC; ACCR BEN REDUCED 2%/YR PRIOR TO NR	Yes
TAVARES	P	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN	Y VESTED = 10-YR ACCR BEN (REDUCED IF EARLY); NON-VESTED = REF W/O INT	Y 50 W/10SC; ACCR BEN REDUCED 2%/YR PRIOR TO NR	Yes
TEMPLE TERRACE	F	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN (MIN 25% AFC)	Y ILOD = \$10000 + VR BEN; REG = VESTED: 10-YR ACCR BEN, NON-VESTED: REF W/O INT	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NR	Yes
TEMPLE TERRACE	P	Y ILOD = ACCR BEN (MIN 50%, MAX 100% PAY), REG = W/10SC, ACCR BEN (MIN 25% AFC)	Y ILOD = \$10000 + BENS TO SP & CH; REG = VESTED: ACCR BEN (REDUCED IF EARLY), NON-VESTED: REF W/O INT	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NR	Yes
TEQUESTA	G	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/6SC, ACCR BEN (MIN 25% AFC)	Y VESTED = ACCR BEN PAYABLE @ NRD; NON-VESTED = REF W/ INT	Y 50 W/6SC; ACCR BEN REDUCED 5%/YR PRIOR TO NRD	No
TEQUESTA [PF]	F	Y ILOD = ACCR BEN (MIN 42% AFC); REG = ACCR BEN (MIN 25% AFC)	Y ILOD = 50% AFC TO SP OR CH FOR LIFE; REG = W/6SC, ACTUARIAL EQUIV OF ACCR BEN	Y 50 W/6SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD	Yes
TEQUESTA [PF]	P	Y ILOD = ACCR BEN (MIN 42% AFC); REG = ACCR BEN (MIN 25% AFC)	Y ILOD = 50% AFC TO SP OR CH FOR LIFE; REG = W/6SC, ACTUARIAL EQUIV OF ACCR BEN	Y 50 W/6SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD	Yes
TITUSVILLE	G	Y W/10SC; ACCR BEN OFFSET W/ WC & SS TO MAX 100% AFC	Y VESTED = ACTUARIAL EQUIV OF 50% ACCR BEN	Y LATER OF 52 & 10SC; ACCR BEN REDUCED ACTUARIALLY	Yes
TITUSVILLE	PF	Y ILOD = ACCR BEN (MIN 50% AFC); REG = W/10SC, ACCR BEN; OFFSET W/ WC	Y ILOD = ACCR BEN (MIN 50% AFC, MAX 25 YRS FOR NON-SP BENEF); REG = W/8SC, SAME BEN	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO AGE 55	Yes
TRI-COUNTY TRANSIT (ATU-1596)	G	Y W/10UBC = ACCR BEN	Y VESTED = 100% SURV BEN; NON-VESTED = REF W/5% INT	Y 55 W/10SC&10UBC = ACCR BEN REDUCED 5/9 OF 1% FOR 1ST 60 MONTHS & 5/18 OF 1% FOR ADD'L MONTHS BEF 62	Yes
UMATILLA	P	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN (MIN 25% AFC)	Y W/10SC, ACCR BEN, REF OR INS	Y 50 W/10SC; REDUCED ACCR BEN	No
VALPARAISO	PF	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN (MIN 25% AFC); OFFSET W/ WC, DISB, ETC	Y VESTED = 10-YR ACCR BEN; NON-VESTED = REF W/O INT	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD	Yes
VENICE	F	Y ILOD & REG = ACCR BEN @ 2% RATE (MIN 50% AFC); REG REQ 5SC	Y ILOD & REG = 50% AFC TO SP; REG REQ 5SC & ENDS ON REMARRIAGE; VESTED MIN = ACCR BEN LESS SURV BEN	Y 20SC, ANY AGE OR 50 W/10SC; ACCR BEN REDUCED 2%/YR	No

APPENDIX B2 (Continued) - Added Benefit Data - 9/30/2022

City or District	TYP SYS	Disability Benefits Description Y	Death Benefits Description Y	Early Retirement Benefits Description Y	Offer DROP
VENICE	P	Y ILOD = 62.5% SAL; REG = W/5SC, 50% SAL	Y ILOD = 62.5% EARNINGS; REG = W/5SC, 50% EARNINGS	Y 20SC, ANY AGE; ACCR BEN REDUCED 2%/YR PRIOR TO NRD	Yes
VERO BEACH	F	Y ILOD & REG VESTED = ACCR BEN (MIN 50% FAC)	Y ILOD & REG W/1SC = SPOUSE: 50% ACCR BEN (MIN 25% FAC), NO SPOUSE: REF TO ESTATE	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD	No
VERO BEACH	G	Y W/5SC; ACCR BEN (MIN 25% BMC); OFFSET W/ SS, WC, ETC	Y VESTED = @ MBR'S AGE 55, 66.67% JT & SURV ACCR BEN; NON-VESTED = REF W/O INT	Y 55 W/5SC; ACCR BEN REDUCED 3%/YR PRIOR TO NR (1.5%/YR FOR ACCR BEF 10/1/10)	No
VERO BEACH	P	Y ILOD = ACCR BEN (MIN 50% AMS); REG = W/10SC, SAME BEN AS ILOD	Y ILOD = ACCR BEN (MIN 25% AMS); REG = W/1SC, SAME BEN AS ILOD	Y 50 W/10SC; ACCR BEN REDUCED 2.5%/YR PRIOR TO NRD	Yes
VILLAGE OF NORTH PALM BEACH	G	N NONE PROVIDED	Y ACTIVE = W/5SC, ACCR BEN; INACTIVE = 55 W/5SC, 50% JT & SURV BEN	Y AGE 55; ACCR BEN REDUCED 5%/YR PRIOR TO NRD	No
VILLAGE OF NORTH PALM BEACH	PF	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN (MIN 25% AFC)	Y RET ELIG = 50% JT & SURV BEN; VESTED & RET INELIG = 10-YR ACCR BEN (REDUCED IF EARLY)	Y AGE 50; ACCR BEN REDUCED 3%/YR PRIOR TO NRD	Yes
VILLAGE OF PALM SPRINGS	G	N NONE SPECIFIED	Y ACTIVE W/10SC = ACCR BEN ADJUSTED FOR 100% JT & SURV	Y 52 W/10SC; ACCR BEN REDUCED 5%/YR PRIOR TO NRD	No
VILLAGE OF PALM SPRINGS	PF	Y ILOD = ACCR BEN (MIN 42% AC); REG = W/10SC, ACCR BEN (MIN 30% AC)	Y W/10SC; 100% ACCR BEN REDUCED FOR 100% JT & SURV, REDUCED IF EARLY (MAX 15%)	Y 50 W/10SC OR 45 W/15SC, ACCR BEN REDUCED 3%/YR PRIOR TO NRD; MAX REDUCTION OF 15%	Yes
VOLUSIA COUNTY (VOL)	F	Y ACCR BEN PAYABLE IMMEDIATELY	Y ACTUARIAL EQUIVALENT OF ACCR BEN	Y ACCR BEN REDUCED 5%/YR PRIOR TO AGE 55	No
WAUCHULA	GP	Y ILOD = ACCR BEN (MIN 50% AFC); REG = ACCR BEN (MIN 25% AFC)	Y VR W/ MARR, UNMARR OR POLICE	Y 50 W/6SC; ACCR BEN REDUCED 1%/YR FOR 1ST 5 YRS PRIOR TO 60, 2%/YR FOR NEXT 5 YRS PRIOR TO 60	No
WEST MANATEE FCD	F	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/8SC, ACCR BEN	Y ILOD & REG = VR W/ VESTED OR NON-VESTED	Y W/6SC, ACCR BEN REDUCED 3%/YR PRIOR TO NR	Yes
WEST MELBOURNE	P	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN (MIN 25% AFC)	Y >10SC = 50% JT & SURV ACCR BEN; <10SC = REF W/ INT	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD	Yes
WEST PALM BEACH	F	Y ILOD = ACCR BEN (MIN 65% FAS); REG = W/5SC, ACCR BEN (MIN 25% FAS IF 10+ SC)	Y ILOD = 2/3 OF > OF HIGHEST 12-MO SAL OR TOP STEP FF PAY; REG = W/5SC, 2/3 ACCR BEN	N NONE SPECIFIED	Yes
WEST PALM BEACH	G	Y ILOD = VR W/ DURING OR AFTER DISB PERIOD; REG = EARLY RET BEN	Y ILOD = CONTRIB REF + MO BEN; REG = 100% JT & SURV ACCR BEN	Y AGE 55 (50 IF HIRED PRIOR TO 10/1/70); ACCR BEN REDUCED 0.5%/MO PRIOR TO AGE 60 (MAX 30% REDUCED)	No

APPENDIX B2 (Continued) - Added Benefit Data - 9/30/2022

City or District	TYP SYS	Disability Benefits Description Y	Death Benefits Description Y	Early Retirement Benefits Description Y	Offer DROP
WEST PALM BEACH	P	Y ILOD = ACCR BEN (MIN 2/3 FAS) TO LATER OF 55 OR 5 YRS, THEN ADD'L SC; REG = W/5SC, ACCR BEN (MIN VR)	Y ILOD = 2/3 > OF HIGH CONSEC 12 MONTHS SAL OR TOP STEP PAY; REG = W/5SC, 2/3 ACCR BEN (MIN 1/7 FAS)	Y 50 W/10SC; ACCR BEN 3%/YR PRIOR TO NRA	Yes
WILLISTON	G	Y ACCR BEN REDUCED ACTUARIALLY	Y VESTED = ACCR BEN (REDUCED IF EARLY); NON-VESTED = CONTRIB REF	Y 55 W/5SC; ACCR BEN REDUCED ACTUARIALLY	Yes
WILLISTON	P	Y ILOD = ACCR BEN (MIN 42% AME); REG = ACCR BEN (MIN 25% AME); OFFSET W/ WC, SS, ETC	Y VESTED = ACCR BEN (REDUCED IF EARLY); NON-VESTED = REF W/INT	Y 50 W/6SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD	Yes
WILTON MANORS (VOL)	F	Y ILOD ONLY = ACCR BEN	Y ACCR BEN	N NONE PROVIDED	No
WILTON MANORS [GP]	G	Y ILOD = ACCR BEN (MIN 50% AMC); REG = W/15SC, ACCR BEN (MIN 25% AMC)	Y > OF CONTRIB REF OR PVVB (COMPUTED @ DATE OF DEATH)	Y 50 W/15SC; ACCR BEN REDUCED 3%/YR (MAX 12%); EFF 5/27/03, NO REDUCTION FOR SR MGMT	Yes
WILTON MANORS [GP]	P	Y ILOD = ACCR BEN (MIN 50% AMC); REG = W/15SC, ACCR BEN (MIN 25% AMC)	Y > OF CONTRIB REF OR PVVB (COMPUTED @ DATE OF DEATH)	Y 50 W/15SC; ACCR BEN REDUCED 3%/YR (MAX 12%)	Yes
WINTER GARDEN	G	Y W/10SC; 2% AFC X (0-20)SC + 1% AFC X (20+)SC; MIN 40% AFC OR \$100/MO	Y VESTED = 5-YR; 10-YR ACCR BEN (REDUCED IF EARLY)	Y 60 W/5SC; ACCR BEN REDUCED 5%/YR PRIOR TO AGE 65	Yes
WINTER GARDEN	PF	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN (MIN 25% AFC)	Y W/10SC = 10-YR ACCR BEN (REDUCED IF EARLY); <10SC = CONTRIB REF	Y 50 W/6SC; ACCR BEN REDUCED 3%/YR PRIOR TO AGE 55	Yes
WINTER HAVEN	F	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN	Y ILOD = ACCR BEN (MIN 50% FINAL MO SAL), VR W/ SP OR CH; REG = ACTUARIAL EQUIV OF ACCR BEN	Y 45 W/10SC; ACCR BEN REDUCED 3%/YR FROM 55 TO 50, ACTUARIALLY REDUCED FROM 50 TO 45	Yes
WINTER HAVEN	G	Y ACCR BEN (MIN 40% AFC)	Y VESTED = 10-YR ACCR BEN (REDUCED IF EARLY); NON-VESTED = REF W/5% INT	Y 55 W/10SC; ACCR BEN REDUCED BY 1/15 PER YR PRIOR TO NR	Yes
WINTER HAVEN	P	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN	Y ILOD = ACCR BEN (MIN 50% AVG SAL FROM LAST YR), VR W/ SP OR CH; REG = ACTUARIAL EQUIV OF ACCR BEN	Y 20SC, ANY AGE OR 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NR	Yes
WINTER PARK	F	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN (MIN 25% AFC)	Y ILOD = ACCR BEN (MIN 30% SAL); REG = VR W/ RET ELIG & VESTING STATUS	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD	Yes
WINTER PARK	P	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN (MIN 25% AFC)	Y ILOD = ACCR BEN (MIN 30% SAL); REG = VR W/ RET ELIG & VESTING STATUS	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD	Yes
WINTER SPRINGS	GPF	Y W/30SC & DISB UNDER DISB INS POLICY; ACCR BEN	Y BEN SUPPORTED BY PVAB	Y 25SC OR 55 W/15SC; ACCR BEN, ACTUARIALLY REDUCED FOR EACH YR PRIOR TO AGE 55	No

APPENDIX B2 (Continued) - Added Benefit Data - 9/30/2022

City or District	TYP SYS	Disability Benefits Description Y	Death Benefits Description Y	Early Retirement Benefits Description Y	Offer DROP
		<i>Offer Disability</i>			
		447			
		<i>No Disability</i>			
		40			
		487			
			<i>Offer Early Ret.</i>		
			436		
			<i>No Early Ret.</i>		
			51		
			487		
				<i>Offer DROP</i>	356
				<i>No DROP</i>	131
					487